Vietnam Tariff Intelligence

HS 3208.90.19 detail

HS code	3208.90.19
Description	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter / - Other: / - - Varnishes (including lacquers), exceeding 100 oC heat resistance: / - - - Other
Unit	kg/lít
Generated	03/11/2026 02:02:59
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/32089019/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4863
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N4863
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4863
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status

AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0 (-KH, TH)	0% (except KH, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-TH)	0% (except TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	7	7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
AIFTA	11	11%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E4752
ATIGA	2022	2022	0	AT!E4713
ATIGA	2023	2023	0	AT!F4713
ATIGA	2024	2024	0	AT!G4713
ATIGA	2025	2025	0	AT!H4713
ATIGA	2026	2026	0	AT!I4713
ATIGA	2027	2027	0	AT!J4713
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4754
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4754
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4754
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4754

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4754
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4754
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4755
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4755
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4755
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4755
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4755
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4755
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4755
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4719
AIFTA	30/12/2022	2022	12	AI!F4715
AIFTA	31/12/2022 - 30/12/2023	2023	11.5	AI!G4715
AIFTA	31/12/2023 - 30/12/2024	2024	11.5	AI!H4715
AIFTA	31/12/2024 - 31/12/2025	2025	11	AI!I4715
AIFTA	01/01/2026 - 31/12/2026	2026	11	AI!J4715
AIFTA	01/01/2027 - 31/12/2027	2027	11	AI!K4715
VKFTA	2022	2022	0	VK!E4718
VKFTA	2023	2023	0	VK!F4718
VKFTA	2024	2024	0	VK!G4718
VKFTA	2025	2025	0	VK!H4718
VKFTA	2026	2026	0	VK!I4718
VKFTA	2027	2027	0	VK!J4718
VCFTA	2022	2022	2	VC!D4762
VCFTA	2023	2023	1	VC!E4762
VCFTA	2024	2024	0	VC!F4762
VCFTA	2025	2025	0	VC!G4762

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H4762
VCFTA	2027	2027	0	VC!I4762
VN-EAEU	2022	2022	0	EAV!D4759
VN-EAEU	2023	2023	0	EAV!E4759
VN-EAEU	2024	2024	0	EAV!F4759
VN-EAEU	2025	2025	0	EAV!G4759
VN-EAEU	2026	2026	0	EAV!H4759
VN-EAEU	2027	2027	0	EAV!I4759
AHKFTA	2022	2022	0	AKH!D4767
AHKFTA	2023	2023	0	AKH!E4767
AHKFTA	2024	2024	0	AKH!F4767
AHKFTA	2025	2025	0	AKH!G4767
AHKFTA	2026	2026	0	AKH!H4767
AHKFTA	2027	2027	0	AKH!I4767
EVFTA	2022	2022	5	EV-NK!D4738
EVFTA	2023	2023	3,3	EV-NK!E4738
EVFTA	2024	2024	1,6	EV-NK!F4738
EVFTA	2025	2025	0	EV-NK!G4738
EVFTA	2026	2026	0	EV-NK!H4738
EVFTA	2027	2027	0	EV-NK!I4738
UKVFTA	2022	2022	5	UKV!D4740
UKVFTA	2023	2023	3,3	UKV!E4740
UKVFTA	2024	2024	1,6	UKV!F4740
UKVFTA	2025	2025	0	UKV!G4740
UKVFTA	2026	2026	0	UKV!H4740
UKVFTA	2027	2027	0	UKV!I4740

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4738
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4738
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4738
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4738
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4738
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4738
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4738
RCEP A	2022	2022	9	RCEPT-A!D4759
RCEP A	2023	2023	8	RCEPT-A!E4759
RCEP A	2024	2024	7	RCEPT-A!F4759
RCEP A	2025	2025	6	RCEPT-A!G4759
RCEP A	2026	2026	5	RCEPT-A!H4759
RCEP A	2027	2027	4	RCEPT-A!I4759
RCEP B	2022	2022	9	B!D4759
RCEP B	2023	2023	8	B!E4759
RCEP B	2024	2024	7	B!F4759
RCEP B	2025	2025	6	B!G4759
RCEP B	2026	2026	5	B!H4759
RCEP B	2027	2027	4	B!I4759
RCEP C	2022	2022	9	C!D4759
RCEP C	2023	2023	8	C!E4759
RCEP C	2024	2024	7	C!F4759
RCEP C	2025	2025	6	C!G4759
RCEP C	2026	2026	5	C!H4759
RCEP C	2027	2027	4	C!I4759
RCEP D	2022	2022	9,1	D!D4759

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	8,2	D!E4759
RCEP D	2024	2024	7,3	D!F4759
RCEP D	2025	2025	6,4	D!G4759
RCEP D	2026	2026	5,5	D!H4759
RCEP D	2027	2027	4,5	D!I4759
RCEP E	2022	2022	9	E!D4762
RCEP E	2023	2023	8	E!E4762
RCEP E	2024	2024	7	E!F4762
RCEP E	2025	2025	6	E!G4762
RCEP E	2026	2026	5	E!H4762
RCEP E	2027	2027	4	E!I4762
RCEP F	2022	2022	9	F!D4759
RCEP F	2023	2023	8	F!E4759
RCEP F	2024	2024	7	F!F4759
RCEP F	2025	2025	6	F!G4759
RCEP F	2026	2026	5	F!H4759
RCEP F	2027	2027	4	F!I4759
VIFTA	2024	2024	9	VI!F4388
VIFTA	2025	2025	8	VI!G4388
VIFTA	2026	2026	7	VI!H4388
VIFTA	2027	2027	6	VI!I4388

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 11%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3208.90 has 6 lines; 3208.90.19 is distinguished from its siblings by: Other.	3208.90.11 Of a kind used in dentistry; 3208.90.21 Of a kind used in dentistry; 3208.90.29 Other; 3208.90.30 Anti-fouling and/or anti-corrosive paints for ships' hulls; 3208.90.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
OR-001	YELLOW	Country of origin not provided	FTA eligibility cannot be assessed without the country of origin.			Enter the country of origin to compare preferential schedules.	Not verified – check required
TAX-001	YELLOW	Several VAT rates	The VAT column shows "8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3208.90.19. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 10% for 3208.90.19 was checked against BT2026 (cell BT2026!N4863), basis 26/2023/NĐ-CP.		26/2023/NĐ-CP	Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text.	Checked against the source tariff file

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.