Vietnam Tariff Intelligence

# HS 3209.10.10 detail

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|---|---|
| **HS code** | 3209.10.10 |
| **Description** | Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium / - Based on acrylic or vinyl polymers: / - - Varnishes (including lacquers) |
| **Unit** | kg/lít |
| **Generated** | 02/11/2026 09:16:44 |
| **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/32091010/ |

## 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!K4871 |
| Preferential (MFN) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N4871 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q4871 |
| 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 |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| 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 |
| 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 |
| 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 |
| VIFTA | 0 | 0% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/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 |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| 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 |
| AHKFTA | 10 | 10% | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| VKFTA | 0/5 | 0 / 5 (several rates) | Consolidated BT2026 | 2026 | VK | 125/2022/NĐ-CP | Needs interpretation |
| 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!E4761 |
| ATIGA | 2022 | 2022 | 0 | AT!E4722 |
| ATIGA | 2023 | 2023 | 0 | AT!F4722 |
| ATIGA | 2024 | 2024 | 0 | AT!G4722 |
| ATIGA | 2025 | 2025 | 0 | AT!H4722 |
| ATIGA | 2026 | 2026 | 0 | AT!I4722 |
| ATIGA | 2027 | 2027 | 0 | AT!J4722 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E4766 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F4766 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G4766 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H4766 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I4766 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J4766 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E4764 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F4764 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G4764 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H4764 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I4764 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J4764 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F4764 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H4728 |
| AIFTA | 30/12/2022 | 2022 | 12 | AI!F4724 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 11.5 | AI!G4724 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 11.5 | AI!H4724 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 11 | AI!I4724 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 11 | AI!J4724 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 11 | AI!K4724 |
| VKFTA | 2022 | 2022 | | VK!4727 |
| VKFTA | 2023 | 2023 | | VK!4727 |
| VKFTA | 2024 | 2024 | | VK!4727 |
| VKFTA | 2025 | 2025 | | VK!4727 |
| VKFTA | 2026 | 2026 | | VK!4727 |
| VKFTA | 2027 | 2027 | | VK!4727 |
| VCFTA | 2022 | 2022 | 2 | VC!D4771 |
| VCFTA | 2023 | 2023 | 1 | VC!E4771 |
| VCFTA | 2024 | 2024 | 0 | VC!F4771 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 0 | VC!G4771 |
| VCFTA | 2026 | 2026 | 0 | VC!H4771 |
| VCFTA | 2027 | 2027 | 0 | VC!I4771 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D4768 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E4768 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F4768 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G4768 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H4768 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I4768 |
| AHKFTA | 2022 | 2022 | 10 | AKH!D4776 |
| AHKFTA | 2023 | 2023 | 10 | AKH!E4776 |
| AHKFTA | 2024 | 2024 | 10 | AKH!F4776 |
| AHKFTA | 2025 | 2025 | 10 | AKH!G4776 |
| AHKFTA | 2026 | 2026 | 10 | AKH!H4776 |
| AHKFTA | 2027 | 2027 | 10 | AKH!I4776 |
| EVFTA | 2022 | 2022 | 5 | EV-NK!D4747 |
| EVFTA | 2023 | 2023 | 3,3 | EV-NK!E4747 |
| EVFTA | 2024 | 2024 | 1,6 | EV-NK!F4747 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G4747 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H4747 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I4747 |
| UKVFTA | 2022 | 2022 | 5 | UKV!D4749 |
| UKVFTA | 2023 | 2023 | 3,3 | UKV!E4749 |
| UKVFTA | 2024 | 2024 | 1,6 | UKV!F4749 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G4749 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H4749 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I4749 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D4747 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E4747 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F4747 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G4747 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H4747 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I4747 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J4747 |
| RCEP A | 2022 | 2022 | 9 | RCEPT-A!D4768 |
| RCEP A | 2023 | 2023 | 8 | RCEPT-A!E4768 |
| RCEP A | 2024 | 2024 | 7 | RCEPT-A!F4768 |
| RCEP A | 2025 | 2025 | 6 | RCEPT-A!G4768 |
| RCEP A | 2026 | 2026 | 5 | RCEPT-A!H4768 |
| RCEP A | 2027 | 2027 | 4 | RCEPT-A!I4768 |
| RCEP B | 2022 | 2022 | 9 | B!D4768 |
| RCEP B | 2023 | 2023 | 8 | B!E4768 |
| RCEP B | 2024 | 2024 | 7 | B!F4768 |
| RCEP B | 2025 | 2025 | 6 | B!G4768 |
| RCEP B | 2026 | 2026 | 5 | B!H4768 |
| RCEP B | 2027 | 2027 | 4 | B!I4768 |
| RCEP C | 2022 | 2022 | 9 | C!D4768 |
| RCEP C | 2023 | 2023 | 8 | C!E4768 |
| RCEP C | 2024 | 2024 | 7 | C!F4768 |
| RCEP C | 2025 | 2025 | 6 | C!G4768 |
| RCEP C | 2026 | 2026 | 5 | C!H4768 |
| RCEP C | 2027 | 2027 | 4 | C!I4768 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 9,1 | D!D4768 |
| RCEP D | 2023 | 2023 | 8,2 | D!E4768 |
| RCEP D | 2024 | 2024 | 7,3 | D!F4768 |
| RCEP D | 2025 | 2025 | 6,4 | D!G4768 |
| RCEP D | 2026 | 2026 | 5,5 | D!H4768 |
| RCEP D | 2027 | 2027 | 4,5 | D!I4768 |
| RCEP E | 2022 | 2022 | 9 | E!D4771 |
| RCEP E | 2023 | 2023 | 8 | E!E4771 |
| RCEP E | 2024 | 2024 | 7 | E!F4771 |
| RCEP E | 2025 | 2025 | 6 | E!G4771 |
| RCEP E | 2026 | 2026 | 5 | E!H4771 |
| RCEP E | 2027 | 2027 | 4 | E!I4771 |
| RCEP F | 2022 | 2022 | 9 | F!D4768 |
| RCEP F | 2023 | 2023 | 8 | F!E4768 |
| RCEP F | 2024 | 2024 | 7 | F!F4768 |
| RCEP F | 2025 | 2025 | 6 | F!G4768 |
| RCEP F | 2026 | 2026 | 5 | F!H4768 |
| RCEP F | 2027 | 2027 | 4 | F!I4768 |
| VIFTA | 2024 | 2024 | 6.7 | VI!F4396 |
| VIFTA | 2025 | 2025 | 3.3 | VI!G4396 |
| VIFTA | 2026 | 2026 | 0 | VI!H4396 |
| VIFTA | 2027 | 2027 | 0 | VI!I4396 |

## Advisory & warnings

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

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|---|---|---|---|---|---|---|---|
| FTA-013 | YELLOW | FTA rate not lower than MFN | AHKFTA 10%, 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 3209.10 has 4 lines; 3209.10.10 is distinguished from its siblings by: Varnishes (including lacquers). | 3209.10.40 Leather paints; 3209.10.50 Anti-fouling and/or anti-corrosive paints for ships' hulls; 3209.10.90 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 3209.10.10. 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 3209.10.10 was checked against BT2026 (cell BT2026!N4871), 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.