Vietnam Tariff Intelligence

HS 3210.00.20 detail

HS code	3210.00.20
Description	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather / - Distempers
Unit	kg/lít
Generated	05/11/2026 11:49:11
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/32100020/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4878
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4878
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4878
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	0%	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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
VIFTA	0	0%	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	5	5%	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!E4769

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4730
ATIGA	2023	2023	0	AT!F4730
ATIGA	2024	2024	0	AT!G4730
ATIGA	2025	2025	0	AT!H4730
ATIGA	2026	2026	0	AT!I4730
ATIGA	2027	2027	0	AT!J4730
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4774
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4774
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4774
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4774
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4774
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4774
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4772
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4772
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4772
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4772
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4772
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4772
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4772
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4736
AIFTA	30/12/2022	2022	5.5	AI!F4732
AIFTA	31/12/2022 - 30/12/2023	2023	5.5	AI!G4732
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H4732
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I4732
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J4732
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K4732

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4741
VKFTA	2023	2023	0	VK!F4741
VKFTA	2024	2024	0	VK!G4741
VKFTA	2025	2025	0	VK!H4741
VKFTA	2026	2026	0	VK!I4741
VKFTA	2027	2027	0	VK!J4741
VCFTA	2022	2022	0	VC!D4779
VCFTA	2023	2023	0	VC!E4779
VCFTA	2024	2024	0	VC!F4779
VCFTA	2025	2025	0	VC!G4779
VCFTA	2026	2026	0	VC!H4779
VCFTA	2027	2027	0	VC!I4779
VN-EAEU	2022	2022	0	EAV!D4776
VN-EAEU	2023	2023	0	EAV!E4776
VN-EAEU	2024	2024	0	EAV!F4776
VN-EAEU	2025	2025	0	EAV!G4776
VN-EAEU	2026	2026	0	EAV!H4776
VN-EAEU	2027	2027	0	EAV!I4776
AHKFTA	2022	2022	0	AKH!D4784
AHKFTA	2023	2023	0	AKH!E4784
AHKFTA	2024	2024	0	AKH!F4784
AHKFTA	2025	2025	0	AKH!G4784
AHKFTA	2026	2026	0	AKH!H4784
AHKFTA	2027	2027	0	AKH!I4784
EVFTA	2022	2022	0	EV-NK!D4755
EVFTA	2023	2023	0	EV-NK!E4755

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F4755
EVFTA	2025	2025	0	EV-NK!G4755
EVFTA	2026	2026	0	EV-NK!H4755
EVFTA	2027	2027	0	EV-NK!I4755
UKVFTA	2022	2022	0	UKV!D4757
UKVFTA	2023	2023	0	UKV!E4757
UKVFTA	2024	2024	0	UKV!F4757
UKVFTA	2025	2025	0	UKV!G4757
UKVFTA	2026	2026	0	UKV!H4757
UKVFTA	2027	2027	0	UKV!I4757
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4755
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4755
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4755
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4755
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4755
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4755
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4755
RCEP A	2022	2022	0	RCEPT-A!D4776
RCEP A	2023	2023	0	RCEPT-A!E4776
RCEP A	2024	2024	0	RCEPT-A!F4776
RCEP A	2025	2025	0	RCEPT-A!G4776
RCEP A	2026	2026	0	RCEPT-A!H4776
RCEP A	2027	2027	0	RCEPT-A!I4776
RCEP B	2022	2022	0	B!D4776
RCEP B	2023	2023	0	B!E4776
RCEP B	2024	2024	0	B!F4776

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G4776
RCEP B	2026	2026	0	B!H4776
RCEP B	2027	2027	0	B!I4776
RCEP C	2022	2022	0	C!D4776
RCEP C	2023	2023	0	C!E4776
RCEP C	2024	2024	0	C!F4776
RCEP C	2025	2025	0	C!G4776
RCEP C	2026	2026	0	C!H4776
RCEP C	2027	2027	0	C!I4776
RCEP D	2022	2022	0	D!D4776
RCEP D	2023	2023	0	D!E4776
RCEP D	2024	2024	0	D!F4776
RCEP D	2025	2025	0	D!G4776
RCEP D	2026	2026	0	D!H4776
RCEP D	2027	2027	0	D!I4776
RCEP E	2022	2022	0	E!D4779
RCEP E	2023	2023	0	E!E4779
RCEP E	2024	2024	0	E!F4779
RCEP E	2025	2025	0	E!G4779
RCEP E	2026	2026	0	E!H4779
RCEP E	2027	2027	0	E!I4779
RCEP F	2022	2022	0	F!D4776
RCEP F	2023	2023	0	F!E4776
RCEP F	2024	2024	0	F!F4776
RCEP F	2025	2025	0	F!G4776
RCEP F	2026	2026	0	F!H4776

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I4776
VIFTA	2024	2024	0	VI!F4403
VIFTA	2025	2025	0	VI!G4403
VIFTA	2026	2026	0	VI!H4403
VIFTA	2027	2027	0	VI!I4403

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 5%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		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 3210.00 has 5 lines; 3210.00.20 is distinguished from its siblings by: Distempers.	3210.00.10 Varnishes (including lacquers); 3210.00.30 Prepared water pigments of a kind used for finishing leather; 3210.00.91 Anti-fouling and/or anti-corrosive paints for ships’ hulls; 3210.00.99 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 3210.00.20. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 3210.00.20 was checked against BT2026 (cell BT2026!N4878), 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.