Vietnam Tariff Intelligence

HS 3210.00.99 detail

HS code	3210.00.99
Description	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather / - Other: / - - Other
Unit	kg/lít
Generated	03/11/2026 06:18:16
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/32100099/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4882
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N4882
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4882
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	8	8%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/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	22.5	22.5%	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!E4773

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4734
ATIGA	2023	2023	0	AT!F4734
ATIGA	2024	2024	0	AT!G4734
ATIGA	2025	2025	0	AT!H4734
ATIGA	2026	2026	0	AT!I4734
ATIGA	2027	2027	0	AT!J4734
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E4778
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4778
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4778
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4778
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4778
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4778
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E4776
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F4776
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4776
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4776
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4776
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4776
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F4776
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4740
AIFTA	30/12/2022	2022	24	AI!F4736
AIFTA	31/12/2022 - 30/12/2023	2023	23	AI!G4736
AIFTA	31/12/2023 - 30/12/2024	2024	23	AI!H4736
AIFTA	31/12/2024 - 31/12/2025	2025	22.5	AI!I4736
AIFTA	01/01/2026 - 31/12/2026	2026	22.5	AI!J4736
AIFTA	01/01/2027 - 31/12/2027	2027	22.5	AI!K4736

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	5	VK!E4745
VKFTA	2023	2023	5	VK!F4745
VKFTA	2024	2024	5	VK!G4745
VKFTA	2025	2025	5	VK!H4745
VKFTA	2026	2026	5	VK!I4745
VKFTA	2027	2027	5	VK!J4745
VCFTA	2022	2022	5	VC!D4783
VCFTA	2023	2023	2	VC!E4783
VCFTA	2024	2024	0	VC!F4783
VCFTA	2025	2025	0	VC!G4783
VCFTA	2026	2026	0	VC!H4783
VCFTA	2027	2027	0	VC!I4783
VN-EAEU	2022	2022	5,5	EAV!D4780
VN-EAEU	2023	2023	3,6	EAV!E4780
VN-EAEU	2024	2024	1,8	EAV!F4780
VN-EAEU	2025	2025	0	EAV!G4780
VN-EAEU	2026	2026	0	EAV!H4780
VN-EAEU	2027	2027	0	EAV!I4780
AHKFTA	2022	2022	20	AKH!D4788
AHKFTA	2023	2023	20	AKH!E4788
AHKFTA	2024	2024	20	AKH!F4788
AHKFTA	2025	2025	20	AKH!G4788
AHKFTA	2026	2026	20	AKH!H4788
AHKFTA	2027	2027	20	AKH!I4788
EVFTA	2022	2022	10	EV-NK!D4759
EVFTA	2023	2023	6,6	EV-NK!E4759

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	3,3	EV-NK!F4759
EVFTA	2025	2025	0	EV-NK!G4759
EVFTA	2026	2026	0	EV-NK!H4759
EVFTA	2027	2027	0	EV-NK!I4759
UKVFTA	2022	2022	10	UKV!D4761
UKVFTA	2023	2023	6,6	UKV!E4761
UKVFTA	2024	2024	3,3	UKV!F4761
UKVFTA	2025	2025	0	UKV!G4761
UKVFTA	2026	2026	0	UKV!H4761
UKVFTA	2027	2027	0	UKV!I4761
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4759
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4759
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4759
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4759
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4759
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4759
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4759
RCEP A	2022	2022	18	RCEPT-A!D4780
RCEP A	2023	2023	16	RCEPT-A!E4780
RCEP A	2024	2024	14	RCEPT-A!F4780
RCEP A	2025	2025	12	RCEPT-A!G4780
RCEP A	2026	2026	10	RCEPT-A!H4780
RCEP A	2027	2027	8	RCEPT-A!I4780
RCEP B	2022	2022	18	B!D4780
RCEP B	2023	2023	16	B!E4780
RCEP B	2024	2024	14	B!F4780

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	12	B!G4780
RCEP B	2026	2026	10	B!H4780
RCEP B	2027	2027	8	B!I4780
RCEP C	2022	2022	18	C!D4780
RCEP C	2023	2023	16	C!E4780
RCEP C	2024	2024	14	C!F4780
RCEP C	2025	2025	12	C!G4780
RCEP C	2026	2026	10	C!H4780
RCEP C	2027	2027	8	C!I4780
RCEP D	2022	2022	18,2	D!D4780
RCEP D	2023	2023	16,4	D!E4780
RCEP D	2024	2024	14,5	D!F4780
RCEP D	2025	2025	12,7	D!G4780
RCEP D	2026	2026	10,9	D!H4780
RCEP D	2027	2027	9,1	D!I4780
RCEP E	2022	2022	18	E!D4783
RCEP E	2023	2023	16	E!E4783
RCEP E	2024	2024	14	E!F4783
RCEP E	2025	2025	12	E!G4783
RCEP E	2026	2026	10	E!H4783
RCEP E	2027	2027	8	E!I4783
RCEP F	2022	2022	18	F!D4780
RCEP F	2023	2023	16	F!E4780
RCEP F	2024	2024	14	F!F4780
RCEP F	2025	2025	12	F!G4780
RCEP F	2026	2026	10	F!H4780

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	8	F!I4780
VIFTA	2024	2024	16	VI!F4407
VIFTA	2025	2025	12	VI!G4407
VIFTA	2026	2026	8	VI!H4407
VIFTA	2027	2027	4	VI!I4407

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	AHKFTA 20%, AIFTA 22.5%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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; 3210.00.99 is distinguished from its siblings by: Other.	3210.00.10 Varnishes (including lacquers); 3210.00.20 Distempers; 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	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3210.00.99. 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 20% for 3210.00.99 was checked against BT2026 (cell BT2026!N4882), 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.