Vietnam Tariff Intelligence

HS 3305.90.00 detail

HS code	3305.90.00
Description	Preparations for use on the hair / - Other
Unit	kg/lít
Generated	08/11/2026 06:21:49
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/33059000/

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!K4972
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N4972
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4972
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, ID, MY)	0% (except KH, ID, MY)	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
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
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
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
EVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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

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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E4865
ATIGA	2022	2022	0	AT!E4826
ATIGA	2023	2023	0	AT!F4826
ATIGA	2024	2024	0	AT!G4826
ATIGA	2025	2025	0	AT!H4826
ATIGA	2026	2026	0	AT!I4826
ATIGA	2027	2027	0	AT!J4826
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E4870
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4870
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4870

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4870
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4870
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4870
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4868
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4868
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4868
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4868
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4868
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4868
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F4868
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4832
AIFTA	30/12/2022	2022	5	AI!F4828
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G4828
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H4828
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I4828
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J4828
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K4828
VKFTA	2022	2022	4	VK!E4837
VKFTA	2023	2023	2	VK!F4837
VKFTA	2024	2024	0	VK!G4837
VKFTA	2025	2025	0	VK!H4837
VKFTA	2026	2026	0	VK!I4837
VKFTA	2027	2027	0	VK!J4837
VCFTA	2022	2022	9	VC!D4875
VCFTA	2023	2023	7	VC!E4875
VCFTA	2024	2024	5	VC!F4875

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	4	VC!G4875
VCFTA	2026	2026	2	VC!H4875
VCFTA	2027	2027	0	VC!I4875
VN-EAEU	2022	2022	5,5	EAV!D4872
VN-EAEU	2023	2023	3,6	EAV!E4872
VN-EAEU	2024	2024	1,8	EAV!F4872
VN-EAEU	2025	2025	0	EAV!G4872
VN-EAEU	2026	2026	0	EAV!H4872
VN-EAEU	2027	2027	0	EAV!I4872
AHKFTA	2022	2022	20	AKH!D4880
AHKFTA	2023	2023	20	AKH!E4880
AHKFTA	2024	2024	20	AKH!F4880
AHKFTA	2025	2025	20	AKH!G4880
AHKFTA	2026	2026	20	AKH!H4880
AHKFTA	2027	2027	20	AKH!I4880
EVFTA	2022	2022	12,5	EV-NK!D4851
EVFTA	2023	2023	10	EV-NK!E4851
EVFTA	2024	2024	7,5	EV-NK!F4851
EVFTA	2025	2025	5	EV-NK!G4851
EVFTA	2026	2026	2,5	EV-NK!H4851
EVFTA	2027	2027	0	EV-NK!I4851
UKVFTA	2022	2022	12,5	UKV!D4853
UKVFTA	2023	2023	10	UKV!E4853
UKVFTA	2024	2024	7,5	UKV!F4853
UKVFTA	2025	2025	5	UKV!G4853
UKVFTA	2026	2026	2,5	UKV!H4853

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I4853
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4851
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4851
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4851
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4851
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4851
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4851
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4851
RCEP A	2022	2022	18	RCEPT-A!D4872
RCEP A	2023	2023	16	RCEPT-A!E4872
RCEP A	2024	2024	14	RCEPT-A!F4872
RCEP A	2025	2025	12	RCEPT-A!G4872
RCEP A	2026	2026	10	RCEPT-A!H4872
RCEP A	2027	2027	8	RCEPT-A!I4872
RCEP B	2022	2022	18	B!D4872
RCEP B	2023	2023	16	B!E4872
RCEP B	2024	2024	14	B!F4872
RCEP B	2025	2025	12	B!G4872
RCEP B	2026	2026	10	B!H4872
RCEP B	2027	2027	8	B!I4872
RCEP C	2022	2022	18	C!D4872
RCEP C	2023	2023	16	C!E4872
RCEP C	2024	2024	14	C!F4872
RCEP C	2025	2025	12	C!G4872
RCEP C	2026	2026	10	C!H4872
RCEP C	2027	2027	8	C!I4872

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D4872
RCEP D	2023	2023	16,4	D!E4872
RCEP D	2024	2024	14,5	D!F4872
RCEP D	2025	2025	12,7	D!G4872
RCEP D	2026	2026	10,9	D!H4872
RCEP D	2027	2027	9,1	D!I4872
RCEP E	2022	2022	18	E!D4875
RCEP E	2023	2023	16	E!E4875
RCEP E	2024	2024	14	E!F4875
RCEP E	2025	2025	12	E!G4875
RCEP E	2026	2026	10	E!H4875
RCEP E	2027	2027	8	E!I4875
RCEP F	2022	2022	18	F!D4872
RCEP F	2023	2023	16	F!E4872
RCEP F	2024	2024	14	F!F4872
RCEP F	2025	2025	12	F!G4872
RCEP F	2026	2026	10	F!H4872
RCEP F	2027	2027	8	F!I4872
VIFTA	2024	2024	16	VI!F4490
VIFTA	2025	2025	12	VI!G4490
VIFTA	2026	2026	8	VI!H4490
VIFTA	2027	2027	4	VI!I4490

Advisory & warnings

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

DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Mỹ phẩm XK, NK (09/2024/TT-BYT-DM14)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Mỹ phẩm XK, NK (09/2024/TT-BYT-DM14)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 20%: 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
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 3305.90.00. 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 3305.90.00 was checked against BT2026 (cell BT2026!N4972), 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

Item policy

Item policy
Mỹ phẩm XK, NK (09/2024/TT-BYT-DM14)
Mỹ phẩm XK, NK (09/2024/TT-BYT-DM14)

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.