Vietnam Tariff Intelligence

HS 3307.90.90 detail

HS code	3307.90.90
Description	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties / - Other: / - - Other
Unit	kg
Generated	07/11/2026 10:19:49
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/33079090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	27	27%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4995
Preferential (MFN)	18	18%	26/2023/NĐ-CP	2023-07-15	BT2026!N4995
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4995
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
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
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
EVFTA	2,7	2.7%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,7	2.7%	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
RCEP (Annex A)	9	9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	9	9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	9	9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	9	9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	9	9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	9,8	9.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	7.2	7.2%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	18	18%	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!E4890

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4851
ATIGA	2023	2023	0	AT!F4851
ATIGA	2024	2024	0	AT!G4851
ATIGA	2025	2025	0	AT!H4851
ATIGA	2026	2026	0	AT!I4851
ATIGA	2027	2027	0	AT!J4851
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E4895
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4895
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4895
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4895
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4895
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4895
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4893
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4893
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4893
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4893
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4893
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4893
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4893
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4857
AIFTA	30/12/2022	2022	5	AI!F4853
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G4853
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H4853
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I4853
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J4853
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K4853

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4862
VKFTA	2023	2023	0	VK!F4862
VKFTA	2024	2024	0	VK!G4862
VKFTA	2025	2025	0	VK!H4862
VKFTA	2026	2026	0	VK!I4862
VKFTA	2027	2027	0	VK!J4862
VCFTA	2022	2022	6	VC!D4900
VCFTA	2023	2023	3	VC!E4900
VCFTA	2024	2024	0	VC!F4900
VCFTA	2025	2025	0	VC!G4900
VCFTA	2026	2026	0	VC!H4900
VCFTA	2027	2027	0	VC!I4900
VN-EAEU	2022	2022	5,5	EAV!D4897
VN-EAEU	2023	2023	3,6	EAV!E4897
VN-EAEU	2024	2024	1,8	EAV!F4897
VN-EAEU	2025	2025	0	EAV!G4897
VN-EAEU	2026	2026	0	EAV!H4897
VN-EAEU	2027	2027	0	EAV!I4897
AHKFTA	2022	2022	18	AKH!D4905
AHKFTA	2023	2023	18	AKH!E4905
AHKFTA	2024	2024	18	AKH!F4905
AHKFTA	2025	2025	18	AKH!G4905
AHKFTA	2026	2026	18	AKH!H4905
AHKFTA	2027	2027	18	AKH!I4905
EVFTA	2022	2022	13,7	EV-NK!D4876
EVFTA	2023	2023	11	EV-NK!E4876

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	8,2	EV-NK!F4876
EVFTA	2025	2025	5,5	EV-NK!G4876
EVFTA	2026	2026	2,7	EV-NK!H4876
EVFTA	2027	2027	0	EV-NK!I4876
UKVFTA	2022	2022	13,7	UKV!D4878
UKVFTA	2023	2023	11	UKV!E4878
UKVFTA	2024	2024	8,2	UKV!F4878
UKVFTA	2025	2025	5,5	UKV!G4878
UKVFTA	2026	2026	2,7	UKV!H4878
UKVFTA	2027	2027	0	UKV!I4878
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4876
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4876
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4876
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4876
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4876
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4876
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4876
RCEP A	2022	2022	16,2	RCEPT-A!D4897
RCEP A	2023	2023	14,4	RCEPT-A!E4897
RCEP A	2024	2024	12,6	RCEPT-A!F4897
RCEP A	2025	2025	10,8	RCEPT-A!G4897
RCEP A	2026	2026	9	RCEPT-A!H4897
RCEP A	2027	2027	7,2	RCEPT-A!I4897
RCEP B	2022	2022	16,2	B!D4897
RCEP B	2023	2023	14,4	B!E4897
RCEP B	2024	2024	12,6	B!F4897

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	10,8	B!G4897
RCEP B	2026	2026	9	B!H4897
RCEP B	2027	2027	7,2	B!I4897
RCEP C	2022	2022	16,2	C!D4897
RCEP C	2023	2023	14,4	C!E4897
RCEP C	2024	2024	12,6	C!F4897
RCEP C	2025	2025	10,8	C!G4897
RCEP C	2026	2026	9	C!H4897
RCEP C	2027	2027	7,2	C!I4897
RCEP D	2022	2022	16,4	D!D4897
RCEP D	2023	2023	14,7	D!E4897
RCEP D	2024	2024	13,1	D!F4897
RCEP D	2025	2025	11,5	D!G4897
RCEP D	2026	2026	9,8	D!H4897
RCEP D	2027	2027	8,2	D!I4897
RCEP E	2022	2022	16,2	E!D4900
RCEP E	2023	2023	14,4	E!E4900
RCEP E	2024	2024	12,6	E!F4900
RCEP E	2025	2025	10,8	E!G4900
RCEP E	2026	2026	9	E!H4900
RCEP E	2027	2027	7,2	E!I4900
RCEP F	2022	2022	16,2	F!D4897
RCEP F	2023	2023	14,4	F!E4897
RCEP F	2024	2024	12,6	F!F4897
RCEP F	2025	2025	10,8	F!G4897
RCEP F	2026	2026	9	F!H4897

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	7,2	F!I4897
VIFTA	2024	2024	14.4	VI!F4513
VIFTA	2025	2025	10.8	VI!G4513
VIFTA	2026	2026	7.2	VI!H4513
VIFTA	2027	2027	3.6	VI!I4513

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 18%: the preferential rate is equal to or higher than the MFN rate (18%) in the source tariff – claiming the FTA brings no saving.	MFN 18%		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 3307.90 has 5 lines; 3307.90.90 is distinguished from its siblings by: Other.	3307.90.10 Animal toilet preparations; 3307.90.30 Papers and tissues, impregnated or coated with perfume or cosmetics; 3307.90.40 Other perfumery or cosmetics, including depilatories; 3307.90.50 Contact lens or artificial eye solutions	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 3307.90.90. 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 18% for 3307.90.90 was checked against BT2026 (cell BT2026!N4995), 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.