Vietnam Tariff Intelligence

HS 3405.90.90 detail

HS code	3405.90.90
Description	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04 / - Other: / - - Other
Unit	kg
Generated	08/11/2026 10:56:50
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/34059090/

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!K5113
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N5113
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5113
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	2,5	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
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	14	14%	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!E4994

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4955
ATIGA	2023	2023	0	AT!F4955
ATIGA	2024	2024	0	AT!G4955
ATIGA	2025	2025	0	AT!H4955
ATIGA	2026	2026	0	AT!I4955
ATIGA	2027	2027	0	AT!J4955
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E4999
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4999
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4999
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4999
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4999
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4999
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E4997
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F4997
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4997
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4997
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4997
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4997
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4997
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4961
AIFTA	30/12/2022	2022	24	AI!F4957
AIFTA	31/12/2022 - 30/12/2023	2023	23	AI!G4957
AIFTA	31/12/2023 - 30/12/2024	2024	23	AI!H4957
AIFTA	31/12/2024 - 31/12/2025	2025	22.5	AI!I4957
AIFTA	01/01/2026 - 31/12/2026	2026	22.5	AI!J4957
AIFTA	01/01/2027 - 31/12/2027	2027	22.5	AI!K4957

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4966
VKFTA	2023	2023	0	VK!F4966
VKFTA	2024	2024	0	VK!G4966
VKFTA	2025	2025	0	VK!H4966
VKFTA	2026	2026	0	VK!I4966
VKFTA	2027	2027	0	VK!J4966
VCFTA	2022	2022	4	VC!D5004
VCFTA	2023	2023	2	VC!E5004
VCFTA	2024	2024	0	VC!F5004
VCFTA	2025	2025	0	VC!G5004
VCFTA	2026	2026	0	VC!H5004
VCFTA	2027	2027	0	VC!I5004
VN-EAEU	2022	2022	0	EAV!D5001
VN-EAEU	2023	2023	0	EAV!E5001
VN-EAEU	2024	2024	0	EAV!F5001
VN-EAEU	2025	2025	0	EAV!G5001
VN-EAEU	2026	2026	0	EAV!H5001
VN-EAEU	2027	2027	0	EAV!I5001
AHKFTA	2022	2022	20	AKH!D5009
AHKFTA	2023	2023	20	AKH!E5009
AHKFTA	2024	2024	20	AKH!F5009
AHKFTA	2025	2025	20	AKH!G5009
AHKFTA	2026	2026	20	AKH!H5009
AHKFTA	2027	2027	20	AKH!I5009
EVFTA	2022	2022	12,5	EV-NK!D4980
EVFTA	2023	2023	10	EV-NK!E4980

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	7,5	EV-NK!F4980
EVFTA	2025	2025	5	EV-NK!G4980
EVFTA	2026	2026	2,5	EV-NK!H4980
EVFTA	2027	2027	0	EV-NK!I4980
UKVFTA	2022	2022	12,5	UKV!D4982
UKVFTA	2023	2023	10	UKV!E4982
UKVFTA	2024	2024	7,5	UKV!F4982
UKVFTA	2025	2025	5	UKV!G4982
UKVFTA	2026	2026	2,5	UKV!H4982
UKVFTA	2027	2027	0	UKV!I4982
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4980
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4980
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4980
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4980
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4980
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4980
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4980
RCEP A	2022	2022	18	RCEPT-A!D5001
RCEP A	2023	2023	16	RCEPT-A!E5001
RCEP A	2024	2024	14	RCEPT-A!F5001
RCEP A	2025	2025	12	RCEPT-A!G5001
RCEP A	2026	2026	10	RCEPT-A!H5001
RCEP A	2027	2027	8	RCEPT-A!I5001
RCEP B	2022	2022	18	B!D5001
RCEP B	2023	2023	16	B!E5001
RCEP B	2024	2024	14	B!F5001

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	12	B!G5001
RCEP B	2026	2026	10	B!H5001
RCEP B	2027	2027	8	B!I5001
RCEP C	2022	2022	18	C!D5001
RCEP C	2023	2023	16	C!E5001
RCEP C	2024	2024	14	C!F5001
RCEP C	2025	2025	12	C!G5001
RCEP C	2026	2026	10	C!H5001
RCEP C	2027	2027	8	C!I5001
RCEP D	2022	2022	18,2	D!D5001
RCEP D	2023	2023	16,4	D!E5001
RCEP D	2024	2024	14,5	D!F5001
RCEP D	2025	2025	12,7	D!G5001
RCEP D	2026	2026	10,9	D!H5001
RCEP D	2027	2027	9,1	D!I5001
RCEP E	2022	2022	18	E!D5004
RCEP E	2023	2023	16	E!E5004
RCEP E	2024	2024	14	E!F5004
RCEP E	2025	2025	12	E!G5004
RCEP E	2026	2026	10	E!H5004
RCEP E	2027	2027	8	E!I5004
RCEP F	2022	2022	18	F!D5001
RCEP F	2023	2023	16	F!E5001
RCEP F	2024	2024	14	F!F5001
RCEP F	2025	2025	12	F!G5001
RCEP F	2026	2026	10	F!H5001

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	8	F!I5001
VIFTA	2024	2024	18	VI!F4613
VIFTA	2025	2025	16	VI!G4613
VIFTA	2026	2026	14	VI!H4613
VIFTA	2027	2027	12	VI!I4613

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 3405.90 has 2 lines; 3405.90.90 is distinguished from its siblings by: Other.	3405.90.10 Metal polishes	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 3405.90.90. 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 20% for 3405.90.90 was checked against BT2026 (cell BT2026!N5113), 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.