Vietnam Tariff Intelligence

HS 3407.00.20 detail

HS code	3407.00.20
Description	Modelling pastes, including those put up for children's amusement; preparations known as “dental wax” or as “dental impression compounds”, put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate) / - Preparations known as "dental wax" or "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms
Unit	kg
Generated	05/11/2026 20:27:57
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/34070020/

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!K5117
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5117
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5117
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source

ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E5000
ATIGA	2022	2022	0	AT!E4961
ATIGA	2023	2023	0	AT!F4961
ATIGA	2024	2024	0	AT!G4961
ATIGA	2025	2025	0	AT!H4961
ATIGA	2026	2026	0	AT!I4961
ATIGA	2027	2027	0	AT!J4961
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5005
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5005
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5005
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5005
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5005
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5005
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5003
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5003
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5003
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5003
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5003
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5003
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5003
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4967
AIFTA	30/12/2022	2022	0	AI!F4963
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4963
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4963
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4963
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4963
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4963

VKFTA	2022	2022	0	VK!E4972
VKFTA	2023	2023	0	VK!F4972
VKFTA	2024	2024	0	VK!G4972
VKFTA	2025	2025	0	VK!H4972
VKFTA	2026	2026	0	VK!I4972
VKFTA	2027	2027	0	VK!J4972
VCFTA	2022	2022	0	VC!D5010
VCFTA	2023	2023	0	VC!E5010
VCFTA	2024	2024	0	VC!F5010
VCFTA	2025	2025	0	VC!G5010
VCFTA	2026	2026	0	VC!H5010
VCFTA	2027	2027	0	VC!I5010
VN-EAEU	2022	2022	0	EAV!D5007
VN-EAEU	2023	2023	0	EAV!E5007
VN-EAEU	2024	2024	0	EAV!F5007
VN-EAEU	2025	2025	0	EAV!G5007
VN-EAEU	2026	2026	0	EAV!H5007
VN-EAEU	2027	2027	0	EAV!I5007
AHKFTA	2022	2022	0	AKH!D5015
AHKFTA	2023	2023	0	AKH!E5015
AHKFTA	2024	2024	0	AKH!F5015
AHKFTA	2025	2025	0	AKH!G5015
AHKFTA	2026	2026	0	AKH!H5015
AHKFTA	2027	2027	0	AKH!I5015
EVFTA	2022	2022	0	EV-NK!D4986
EVFTA	2023	2023	0	EV-NK!E4986
EVFTA	2024	2024	0	EV-NK!F4986

EVFTA	2025	2025	0	EV-NK!G4986
EVFTA	2026	2026	0	EV-NK!H4986
EVFTA	2027	2027	0	EV-NK!I4986
UKVFTA	2022	2022	0	UKV!D4988
UKVFTA	2023	2023	0	UKV!E4988
UKVFTA	2024	2024	0	UKV!F4988
UKVFTA	2025	2025	0	UKV!G4988
UKVFTA	2026	2026	0	UKV!H4988
UKVFTA	2027	2027	0	UKV!I4988
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4986
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4986
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4986
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4986
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4986
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4986
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4986
RCEP A	2022	2022	0	RCEPT-A!D5007
RCEP A	2023	2023	0	RCEPT-A!E5007
RCEP A	2024	2024	0	RCEPT-A!F5007
RCEP A	2025	2025	0	RCEPT-A!G5007
RCEP A	2026	2026	0	RCEPT-A!H5007
RCEP A	2027	2027	0	RCEPT-A!I5007
RCEP B	2022	2022	0	B!D5007
RCEP B	2023	2023	0	B!E5007
RCEP B	2024	2024	0	B!F5007
RCEP B	2025	2025	0	B!G5007
RCEP B	2026	2026	0	B!H5007

RCEP B	2027	2027	0	B!I5007
RCEP C	2022	2022	0	C!D5007
RCEP C	2023	2023	0	C!E5007
RCEP C	2024	2024	0	C!F5007
RCEP C	2025	2025	0	C!G5007
RCEP C	2026	2026	0	C!H5007
RCEP C	2027	2027	0	C!I5007
RCEP D	2022	2022	0	D!D5007
RCEP D	2023	2023	0	D!E5007
RCEP D	2024	2024	0	D!F5007
RCEP D	2025	2025	0	D!G5007
RCEP D	2026	2026	0	D!H5007
RCEP D	2027	2027	0	D!I5007
RCEP E	2022	2022	0	E!D5010
RCEP E	2023	2023	0	E!E5010
RCEP E	2024	2024	0	E!F5010
RCEP E	2025	2025	0	E!G5010
RCEP E	2026	2026	0	E!H5010
RCEP E	2027	2027	0	E!I5010
RCEP F	2022	2022	0	F!D5007
RCEP F	2023	2023	0	F!E5007
RCEP F	2024	2024	0	F!F5007
RCEP F	2025	2025	0	F!G5007
RCEP F	2026	2026	0	F!H5007
RCEP F	2027	2027	0	F!I5007
VIFTA	2024	2024	0	VI!F4617
VIFTA	2025	2025	0	VI!G4617

VIFTA	2026	2026	0	VI!H4617
VIFTA	2027	2027	0	VI!I4617

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3407.00 has 3 lines; 3407.00.20 is distinguished from its siblings by: Preparations known as "dental wax" or "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms.	3407.00.10 Modelling pastes, including those put up for children’s amusement; 3407.00.30 Other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	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 3407.00.20. 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 0% for 3407.00.20 was checked against BT2026 (cell BT2026!N5117), 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.