

Dettaglio SA 3208.90.19

|                      |                                                                                                                                                                                                                                                                                                                            |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Codice SA            | 3208.90.19                                                                                                                                                                                                                                                                                                                 |
| Descrizione          | Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter / - Other: / - - Varnishes (including lacquers), exceeding 100 oC heat resistance: / - - - Other |
| Unità                | kg/lít                                                                                                                                                                                                                                                                                                                     |
| Generato il          | 15/10/2026 04:07:11                                                                                                                                                                                                                                                                                                        |
| Versione dei dati    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                 |
| Stato della verifica | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata.                                                                                                                                                                                               |
| Link                 | <a href="https://www.tariff.victorws.com/hs-code/32089019/">https://www.tariff.victorws.com/hs-code/32089019/</a>                                                                                                                                                                                                          |

Imposte applicabili nel 2026

| Regime tariffario                | Valore di origine | Aliquota              | Base giuridica | in vigore  | Fonte        |
|----------------------------------|-------------------|-----------------------|----------------|------------|--------------|
| Dazio all'importazione ordinario | 15                | 15%                   | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K4863 |
| Preferenziale (NPF)              | 10                | 10%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N4863 |
| IVA                              | 8/10              | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q4863 |
| Imposta speciale sui consumi     |                   | Nessun dato           |                |            |              |
| Imposta ambientale               |                   | Nessun dato           |                |            |              |
| Dazio all'esportazione           |                   | Nessun dato           |                |            |              |
| Aliquota all'esportazione CPTPP  |                   | Nessun dato           |                |            |              |
| Aliquota all'esportazione EVFTA  |                   | Nessun dato           |                |            |              |
| Aliquota all'esportazione UKVFTA |                   | Nessun dato           |                |            |              |

Aliquote preferenziali speciali (ALS) - 2026

| FTA | Valore di origine | Aliquota | Base dei dati | Periodo | Prova dell'origine | Base giuridica | Stato |
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|

|                   |             |                     |                            |                                        |                                   |                |            |
|-------------------|-------------|---------------------|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| AANZFTA           | 0           | 0%                  | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem |
| ACFTA             | 0 (-KH, TH) | 0% (eccetto KH, TH) | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA            | 0           | 0%                  | Tariffa consolidata BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| AJCEP             | 0           | 0%                  | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA             | 0(-TH)      | 0% (eccetto TH)     | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA             | 0           | 0%                  | Tariffa consolidata BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP             | 0           | 0%                  | Tariffa consolidata BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA             | 0           | 0%                  | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA            | 0           | 0%                  | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| VCFTA             | 0           | 0%                  | Tariffa consolidata BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| VJEPA             | 0           | 0%                  | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem |
| VKFTA             | 0           | 0%                  | Tariffa consolidata BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU           | 0           | 0%                  | Tariffa consolidata BT2026 | 2026                                   | EAV                               | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO            | 0           | 0%                  | Tariffa consolidata BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 5           | 5%                  | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato B) | 5           | 5%                  | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

|                   |     |             |                            |                         |                                   |                |             |
|-------------------|-----|-------------|----------------------------|-------------------------|-----------------------------------|----------------|-------------|
| RCEP (Allegato C) | 5   | 5%          | Tariffa consolidata BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem  |
| RCEP (Allegato E) | 5   | 5%          | Tariffa consolidata BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem  |
| RCEP (Allegato F) | 5   | 5%          | Tariffa consolidata BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem  |
| RCEP (Allegato D) | 5,5 | 5,5%        | Tariffa consolidata BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem  |
| VIFTA             | 7   | 7%          | Tariffa consolidata BT2026 | 2026                    | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem  |
| VN-CAM            |     | Nessun dato | Nessun dato                |                         | S                                 | 56/2026/NĐ-CP  | Nessun dato |
| VNCU              |     | Nessun dato | Nessun dato                |                         | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | Nessun dato |
| AIFTA             | 11  | 11%         | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026 | AI                                | 122/2022/NĐ-CP | Ad valorem  |

### Storico delle aliquote / riduzione per anno

| FTA   | Periodo                                | Anno | Valore di origine | Fonte    |
|-------|----------------------------------------|------|-------------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AC!E4752 |
| ATIGA | 2022                                   | 2022 | 0                 | AT!E4713 |
| ATIGA | 2023                                   | 2023 | 0                 | AT!F4713 |
| ATIGA | 2024                                   | 2024 | 0                 | AT!G4713 |
| ATIGA | 2025                                   | 2025 | 0                 | AT!H4713 |
| ATIGA | 2026                                   | 2026 | 0                 | AT!I4713 |
| ATIGA | 2027                                   | 2027 | 0                 | AT!J4713 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0                 | AJ!E4754 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | AJ!F4754 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | AJ!G4754 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | AJ!H4754 |

| FTA     | Periodo                                | Anno | Valore di origine | Fonte      |
|---------|----------------------------------------|------|-------------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | AJ!I4754   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | AJ!J4754   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0                 | VJ!E4755   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | VJ!F4755   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | VJ!G4755   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | VJ!H4755   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | VJ!I4755   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | VJ!J4755   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AK!F4755   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AANZ!H4719 |
| AIFTA   | 30/12/2022                             | 2022 | 12                | AI!F4715   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 11.5              | AI!G4715   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 11.5              | AI!H4715   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 11                | AI!I4715   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 11                | AI!J4715   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 11                | AI!K4715   |
| VKFTA   | 2022                                   | 2022 | 0                 | VK!E4718   |
| VKFTA   | 2023                                   | 2023 | 0                 | VK!F4718   |
| VKFTA   | 2024                                   | 2024 | 0                 | VK!G4718   |
| VKFTA   | 2025                                   | 2025 | 0                 | VK!H4718   |
| VKFTA   | 2026                                   | 2026 | 0                 | VK!I4718   |
| VKFTA   | 2027                                   | 2027 | 0                 | VK!J4718   |
| VCFTA   | 2022                                   | 2022 | 2                 | VC!D4762   |
| VCFTA   | 2023                                   | 2023 | 1                 | VC!E4762   |
| VCFTA   | 2024                                   | 2024 | 0                 | VC!F4762   |
| VCFTA   | 2025                                   | 2025 | 0                 | VC!G4762   |

| FTA     | Periodo | Anno | Valore di origine | Fonte       |
|---------|---------|------|-------------------|-------------|
| VCFTA   | 2026    | 2026 | 0                 | VC!H4762    |
| VCFTA   | 2027    | 2027 | 0                 | VC!I4762    |
| VN-EAEU | 2022    | 2022 | 0                 | EAV!D4759   |
| VN-EAEU | 2023    | 2023 | 0                 | EAV!E4759   |
| VN-EAEU | 2024    | 2024 | 0                 | EAV!F4759   |
| VN-EAEU | 2025    | 2025 | 0                 | EAV!G4759   |
| VN-EAEU | 2026    | 2026 | 0                 | EAV!H4759   |
| VN-EAEU | 2027    | 2027 | 0                 | EAV!I4759   |
| AHKFTA  | 2022    | 2022 | 0                 | AKH!D4767   |
| AHKFTA  | 2023    | 2023 | 0                 | AKH!E4767   |
| AHKFTA  | 2024    | 2024 | 0                 | AKH!F4767   |
| AHKFTA  | 2025    | 2025 | 0                 | AKH!G4767   |
| AHKFTA  | 2026    | 2026 | 0                 | AKH!H4767   |
| AHKFTA  | 2027    | 2027 | 0                 | AKH!I4767   |
| EVFTA   | 2022    | 2022 | 5                 | EV-NK!D4738 |
| EVFTA   | 2023    | 2023 | 3,3               | EV-NK!E4738 |
| EVFTA   | 2024    | 2024 | 1,6               | EV-NK!F4738 |
| EVFTA   | 2025    | 2025 | 0                 | EV-NK!G4738 |
| EVFTA   | 2026    | 2026 | 0                 | EV-NK!H4738 |
| EVFTA   | 2027    | 2027 | 0                 | EV-NK!I4738 |
| UKVFTA  | 2022    | 2022 | 5                 | UKV!D4740   |
| UKVFTA  | 2023    | 2023 | 3,3               | UKV!E4740   |
| UKVFTA  | 2024    | 2024 | 1,6               | UKV!F4740   |
| UKVFTA  | 2025    | 2025 | 0                 | UKV!G4740   |
| UKVFTA  | 2026    | 2026 | 0                 | UKV!H4740   |
| UKVFTA  | 2027    | 2027 | 0                 | UKV!I4740   |

| FTA    | Periodo | Anno           | Valore di origine | Fonte         |
|--------|---------|----------------|-------------------|---------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0                 | CPTPP!D4738   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0                 | CPTPP!E4738   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0                 | CPTPP!F4738   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0                 | CPTPP!G4738   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0                 | CPTPP!H4738   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0                 | CPTPP!I4738   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0                 | CPTPP!J4738   |
| RCEP A | 2022    | 2022           | 9                 | RCEPT-A!D4759 |
| RCEP A | 2023    | 2023           | 8                 | RCEPT-A!E4759 |
| RCEP A | 2024    | 2024           | 7                 | RCEPT-A!F4759 |
| RCEP A | 2025    | 2025           | 6                 | RCEPT-A!G4759 |
| RCEP A | 2026    | 2026           | 5                 | RCEPT-A!H4759 |
| RCEP A | 2027    | 2027           | 4                 | RCEPT-A!I4759 |
| RCEP B | 2022    | 2022           | 9                 | B!D4759       |
| RCEP B | 2023    | 2023           | 8                 | B!E4759       |
| RCEP B | 2024    | 2024           | 7                 | B!F4759       |
| RCEP B | 2025    | 2025           | 6                 | B!G4759       |
| RCEP B | 2026    | 2026           | 5                 | B!H4759       |
| RCEP B | 2027    | 2027           | 4                 | B!I4759       |
| RCEP C | 2022    | 2022           | 9                 | C!D4759       |
| RCEP C | 2023    | 2023           | 8                 | C!E4759       |
| RCEP C | 2024    | 2024           | 7                 | C!F4759       |
| RCEP C | 2025    | 2025           | 6                 | C!G4759       |
| RCEP C | 2026    | 2026           | 5                 | C!H4759       |
| RCEP C | 2027    | 2027           | 4                 | C!I4759       |
| RCEP D | 2022    | 2022           | 9,1               | D!D4759       |

| FTA    | Periodo | Anno | Valore di origine | Fonte    |
|--------|---------|------|-------------------|----------|
| RCEP D | 2023    | 2023 | 8,2               | D!E4759  |
| RCEP D | 2024    | 2024 | 7,3               | D!F4759  |
| RCEP D | 2025    | 2025 | 6,4               | D!G4759  |
| RCEP D | 2026    | 2026 | 5,5               | D!H4759  |
| RCEP D | 2027    | 2027 | 4,5               | D!I4759  |
| RCEP E | 2022    | 2022 | 9                 | E!D4762  |
| RCEP E | 2023    | 2023 | 8                 | E!E4762  |
| RCEP E | 2024    | 2024 | 7                 | E!F4762  |
| RCEP E | 2025    | 2025 | 6                 | E!G4762  |
| RCEP E | 2026    | 2026 | 5                 | E!H4762  |
| RCEP E | 2027    | 2027 | 4                 | E!I4762  |
| RCEP F | 2022    | 2022 | 9                 | F!D4759  |
| RCEP F | 2023    | 2023 | 8                 | F!E4759  |
| RCEP F | 2024    | 2024 | 7                 | F!F4759  |
| RCEP F | 2025    | 2025 | 6                 | F!G4759  |
| RCEP F | 2026    | 2026 | 5                 | F!H4759  |
| RCEP F | 2027    | 2027 | 4                 | F!I4759  |
| VIFTA  | 2024    | 2024 | 9                 | VI!F4388 |
| VIFTA  | 2025    | 2025 | 8                 | VI!G4388 |
| VIFTA  | 2026    | 2026 | 7                 | VI!H4388 |
| VIFTA  | 2027    | 2027 | 6                 | VI!I4388 |

Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|

|         |        |                                                            |                                                                                                                                          |                                                                                                                                                                                           |                |                                                                                                              |                                                   |
|---------|--------|------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| FTA-013 | YELLOW | FTA rate not lower than MFN                                | AIFTA 11%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving. | MFN 10%                                                                                                                                                                                   |                | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Non verificato – controllo necessario             |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 3208.90 has 6 lines; 3208.90.19 is distinguished from its siblings by: Other.                                                 | 3208.90.11 Of a kind used in dentistry; 3208.90.21 Of a kind used in dentistry; 3208.90.29 Other; 3208.90.30 Anti-fouling and/or anti-corrosive paints for ships' hulls; 3208.90.90 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain.                  | Non verificato – controllo necessario             |
| 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.                                               | Non verificato – controllo necessario             |
| 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).              | Non verificato – controllo necessario             |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 3208.90.19. This does NOT mean there is no risk.                                             |                                                                                                                                                                                           |                | Check the MOIT Trade Remedies Authority database.                                                            | Non verificato – controllo necessario             |
| DQ-001  | GREEN  | MFN rate present in the source                             | The MFN rate 10% for 3208.90.19 was checked against BT2026 (cell BT2026!N4863), 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.     | Verificato rispetto al file tariffario di origine |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.