Vietnam Tariff Intelligence

# Dettaglio SA 3403.99.19

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|---|---|
| **Codice SA** | 3403.99.19 |
| **Descrizione** | Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals / - Other: / - - Other: / - - - In liquid form: / - - - - Other |
| **Unità** | kg/lít |
| **Generato il** | 07/11/2026 18:50:58 |
| **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** | https://mail.vietnamtariff.com/hs-code/34039919/ |

## Imposte applicabili nel 2026

| Regime tariffario | Valore di origine | Aliquota | Base giuridica | in vigore | Fonte |
|---|---|---|---|---|---|
| Dazio all'importazione ordinario | 30 | 30% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K5099 |
| Preferenziale (NPF) | 20 | 20% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N5099 |
| IVA | 8/10 | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q5099 |
| 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 | 0% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/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 |
| 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 |
| 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 |
| EVFTA | 2,5 | 2,5% | Tariffa consolidata BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 2,5 | 2,5% | Tariffa consolidata BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| AIFTA | 5 | 5% | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AKFTA | 5 | 5% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| VKFTA | 5 | 5% | Tariffa consolidata BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 13,3 | 13,3% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato B) | 13,3 | 13,3% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Allegato F) | 13,3 | 13,3% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 14 | 14% | Tariffa consolidata BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AHKFTA | 20 | 20% | Tariffa consolidata BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato C) | 20 | 20% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato D) | 20 | 20% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato E) | 20 | 20% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/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 |

## Storico delle aliquote / riduzione per anno

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E4978 |
| ATIGA | 2022 | 2022 | 0 | AT!E4939 |
| ATIGA | 2023 | 2023 | 0 | AT!F4939 |
| ATIGA | 2024 | 2024 | 0 | AT!G4939 |
| ATIGA | 2025 | 2025 | 0 | AT!H4939 |
| ATIGA | 2026 | 2026 | 0 | AT!I4939 |
| ATIGA | 2027 | 2027 | 0 | AT!J4939 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 1 | AJ!E4983 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F4983 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G4983 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H4983 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I4983 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J4983 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 2.5 | VJ!E4981 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 1 | VJ!F4981 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G4981 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H4981 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I4981 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J4981 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F4981 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H4945 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F4941 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G4941 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H4941 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I4941 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J4941 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K4941 |
| VKFTA | 2022 | 2022 | 5 | VK!E4950 |
| VKFTA | 2023 | 2023 | 5 | VK!F4950 |
| VKFTA | 2024 | 2024 | 5 | VK!G4950 |
| VKFTA | 2025 | 2025 | 5 | VK!H4950 |
| VKFTA | 2026 | 2026 | 5 | VK!I4950 |
| VKFTA | 2027 | 2027 | 5 | VK!J4950 |
| VCFTA | 2022 | 2022 | 4 | VC!D4988 |
| VCFTA | 2023 | 2023 | 2 | VC!E4988 |
| VCFTA | 2024 | 2024 | 0 | VC!F4988 |
| VCFTA | 2025 | 2025 | 0 | VC!G4988 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H4988 |
| VCFTA | 2027 | 2027 | 0 | VC!I4988 |
| VN-EAEU | 2022 | 2022 | 5,5 | EAV!D4985 |
| VN-EAEU | 2023 | 2023 | 3,6 | EAV!E4985 |
| VN-EAEU | 2024 | 2024 | 1,8 | EAV!F4985 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G4985 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H4985 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I4985 |
| AHKFTA | 2022 | 2022 | 20 | AKH!D4993 |
| AHKFTA | 2023 | 2023 | 20 | AKH!E4993 |
| AHKFTA | 2024 | 2024 | 20 | AKH!F4993 |
| AHKFTA | 2025 | 2025 | 20 | AKH!G4993 |
| AHKFTA | 2026 | 2026 | 20 | AKH!H4993 |
| AHKFTA | 2027 | 2027 | 20 | AKH!I4993 |
| EVFTA | 2022 | 2022 | 12,5 | EV-NK!D4964 |
| EVFTA | 2023 | 2023 | 10 | EV-NK!E4964 |
| EVFTA | 2024 | 2024 | 7,5 | EV-NK!F4964 |
| EVFTA | 2025 | 2025 | 5 | EV-NK!G4964 |
| EVFTA | 2026 | 2026 | 2,5 | EV-NK!H4964 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I4964 |
| UKVFTA | 2022 | 2022 | 12,5 | UKV!D4966 |
| UKVFTA | 2023 | 2023 | 10 | UKV!E4966 |
| UKVFTA | 2024 | 2024 | 7,5 | UKV!F4966 |
| UKVFTA | 2025 | 2025 | 5 | UKV!G4966 |
| UKVFTA | 2026 | 2026 | 2,5 | UKV!H4966 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I4966 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D4964 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E4964 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F4964 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G4964 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H4964 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I4964 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J4964 |
| RCEP A | 2022 | 2022 | 18,7 | RCEPT-A!D4985 |
| RCEP A | 2023 | 2023 | 17,3 | RCEPT-A!E4985 |
| RCEP A | 2024 | 2024 | 16 | RCEPT-A!F4985 |
| RCEP A | 2025 | 2025 | 14,7 | RCEPT-A!G4985 |
| RCEP A | 2026 | 2026 | 13,3 | RCEPT-A!H4985 |
| RCEP A | 2027 | 2027 | 12 | RCEPT-A!I4985 |
| RCEP B | 2022 | 2022 | 18,7 | B!D4985 |
| RCEP B | 2023 | 2023 | 17,3 | B!E4985 |
| RCEP B | 2024 | 2024 | 16 | B!F4985 |
| RCEP B | 2025 | 2025 | 14,7 | B!G4985 |
| RCEP B | 2026 | 2026 | 13,3 | B!H4985 |
| RCEP B | 2027 | 2027 | 12 | B!I4985 |
| RCEP C | 2022 | 2022 | 20 | C!D4985 |
| RCEP C | 2023 | 2023 | 20 | C!E4985 |
| RCEP C | 2024 | 2024 | 20 | C!F4985 |
| RCEP C | 2025 | 2025 | 20 | C!G4985 |
| RCEP C | 2026 | 2026 | 20 | C!H4985 |
| RCEP C | 2027 | 2027 | 20 | C!I4985 |
| RCEP D | 2022 | 2022 | 20 | D!D4985 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 20 | D!E4985 |
| RCEP D | 2024 | 2024 | 20 | D!F4985 |
| RCEP D | 2025 | 2025 | 20 | D!G4985 |
| RCEP D | 2026 | 2026 | 20 | D!H4985 |
| RCEP D | 2027 | 2027 | 20 | D!I4985 |
| RCEP E | 2022 | 2022 | 20 | E!D4988 |
| RCEP E | 2023 | 2023 | 20 | E!E4988 |
| RCEP E | 2024 | 2024 | 20 | E!F4988 |
| RCEP E | 2025 | 2025 | 20 | E!G4988 |
| RCEP E | 2026 | 2026 | 20 | E!H4988 |
| RCEP E | 2027 | 2027 | 20 | E!I4988 |
| RCEP F | 2022 | 2022 | 18,7 | F!D4985 |
| RCEP F | 2023 | 2023 | 17,3 | F!E4985 |
| RCEP F | 2024 | 2024 | 16 | F!F4985 |
| RCEP F | 2025 | 2025 | 14,7 | F!G4985 |
| RCEP F | 2026 | 2026 | 13,3 | F!H4985 |
| RCEP F | 2027 | 2027 | 12 | F!I4985 |
| VIFTA | 2024 | 2024 | 18 | VI!F4599 |
| VIFTA | 2025 | 2025 | 16 | VI!G4599 |
| VIFTA | 2026 | 2026 | 14 | VI!H4599 |
| VIFTA | 2027 | 2027 | 12 | VI!I4599 |

## 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 | AHKFTA 20%, RCEP (Allegato C) 20%, RCEP (Allegato D) 20%, RCEP (Allegato E) 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. | Non verificato – controllo necessario |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 3403.99 has 4 lines; 3403.99.19 is distinguished from its siblings by: Other. | 3403.99.11 Preparations for aircraft engines; 3403.99.12 Other preparations containing silicone oil; 3403.99.90 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 3403.99.19. 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 20% for 3403.99.19 was checked against BT2026 (cell BT2026!N5099), 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.