Vietnam Tariff Intelligence

HS 3301.12.00 detail

HS code	3301.12.00
Description	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils / - Essential oils of citrus fruit: / - - Of orange
Unit	kg/lít
Generated	07/11/2026 16:26:51
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://mail.vietnamtariff.com/hs-code/33011200/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4929
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N4929
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4929
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
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	2.9	2.9%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E4818

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4779
ATIGA	2023	2023	0	AT!F4779
ATIGA	2024	2024	0	AT!G4779
ATIGA	2025	2025	0	AT!H4779
ATIGA	2026	2026	0	AT!I4779
ATIGA	2027	2027	0	AT!J4779
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4823
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4823
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4823
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4823
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4823
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4823
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4821
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4821
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4821
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4821
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4821
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4821
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4821
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4785
AIFTA	30/12/2022	2022	0	AI!F4781
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4781
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4781
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4781
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4781
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4781

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4790
VKFTA	2023	2023	0	VK!F4790
VKFTA	2024	2024	0	VK!G4790
VKFTA	2025	2025	0	VK!H4790
VKFTA	2026	2026	0	VK!I4790
VKFTA	2027	2027	0	VK!J4790
VCFTA	2022	2022	5	VC!D4828
VCFTA	2023	2023	5	VC!E4828
VCFTA	2024	2024	0	VC!F4828
VCFTA	2025	2025	0	VC!G4828
VCFTA	2026	2026	0	VC!H4828
VCFTA	2027	2027	0	VC!I4828
VN-EAEU	2022	2022	0	EAV!D4825
VN-EAEU	2023	2023	0	EAV!E4825
VN-EAEU	2024	2024	0	EAV!F4825
VN-EAEU	2025	2025	0	EAV!G4825
VN-EAEU	2026	2026	0	EAV!H4825
VN-EAEU	2027	2027	0	EAV!I4825
VNCU	2022	2022	0	VNCU!D664
VNCU	2023 - 2027		0	VNCU!E664
AHKFTA	2022	2022	3	AKH!D4833
AHKFTA	2023	2023	2	AKH!E4833
AHKFTA	2024	2024	2	AKH!F4833
AHKFTA	2025	2025	1	AKH!G4833
AHKFTA	2026	2026	1	AKH!H4833
AHKFTA	2027	2027	0	AKH!I4833

FTA	Period	Year	Source value	Source
EVFTA	2022	2022	2,5	EV-NK!D4804
EVFTA	2023	2023	1,6	EV-NK!E4804
EVFTA	2024	2024	0,8	EV-NK!F4804
EVFTA	2025	2025	0	EV-NK!G4804
EVFTA	2026	2026	0	EV-NK!H4804
EVFTA	2027	2027	0	EV-NK!I4804
UKVFTA	2022	2022	2,5	UKV!D4806
UKVFTA	2023	2023	1,6	UKV!E4806
UKVFTA	2024	2024	0,8	UKV!F4806
UKVFTA	2025	2025	0	UKV!G4806
UKVFTA	2026	2026	0	UKV!H4806
UKVFTA	2027	2027	0	UKV!I4806
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4804
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4804
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4804
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4804
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4804
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4804
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4804
RCEP A	2022	2022	0	RCEPT-A!D4825
RCEP A	2023	2023	0	RCEPT-A!E4825
RCEP A	2024	2024	0	RCEPT-A!F4825
RCEP A	2025	2025	0	RCEPT-A!G4825
RCEP A	2026	2026	0	RCEPT-A!H4825
RCEP A	2027	2027	0	RCEPT-A!I4825
RCEP B	2022	2022	0	B!D4825

FTA	Period	Year	Source value	Source
RCEP B	2023	2023	0	B!E4825
RCEP B	2024	2024	0	B!F4825
RCEP B	2025	2025	0	B!G4825
RCEP B	2026	2026	0	B!H4825
RCEP B	2027	2027	0	B!I4825
RCEP C	2022	2022	0	C!D4825
RCEP C	2023	2023	0	C!E4825
RCEP C	2024	2024	0	C!F4825
RCEP C	2025	2025	0	C!G4825
RCEP C	2026	2026	0	C!H4825
RCEP C	2027	2027	0	C!I4825
RCEP D	2022	2022	0	D!D4825
RCEP D	2023	2023	0	D!E4825
RCEP D	2024	2024	0	D!F4825
RCEP D	2025	2025	0	D!G4825
RCEP D	2026	2026	0	D!H4825
RCEP D	2027	2027	0	D!I4825
RCEP E	2022	2022	0	E!D4828
RCEP E	2023	2023	0	E!E4828
RCEP E	2024	2024	0	E!F4828
RCEP E	2025	2025	0	E!G4828
RCEP E	2026	2026	0	E!H4828
RCEP E	2027	2027	0	E!I4828
RCEP F	2022	2022	0	F!D4825
RCEP F	2023	2023	0	F!E4825
RCEP F	2024	2024	0	F!F4825

FTA	Period	Year	Source value	Source
RCEP F	2025	2025	0	F!G4825
RCEP F	2026	2026	0	F!H4825
RCEP F	2027	2027	0	F!I4825
VIFTA	2024	2024	4.3	VI!F4447
VIFTA	2025	2025	3.6	VI!G4447
VIFTA	2026	2026	2.9	VI!H4447
VIFTA	2027	2027	2.1	VI!I4447

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 3301.12.00. 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 5% for 3301.12.00 was checked against BT2026 (cell BT2026!N4929), 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.