

HS 3301.25.00 detail

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 3301.25.00                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 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 other than those of citrus fruit: / - - Of other mints |
| Unit                | kg/lít                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Generated           | 01/11/2026 12:41:23                                                                                                                                                                                                                                                                                                                                                                                                            |
| 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                | <a href="https://mail.vietnamtariff.com/hs-code/33012500/">https://mail.vietnamtariff.com/hs-code/33012500/</a>                                                                                                                                                                                                                                                                                                                |

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!K4934 |
| Preferential (MFN)   | 5            | 5%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N4934 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q4934 |
| 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     |
|----------------|--------------|---------|---------------------|----------------------------------------|-----------------------------------|----------------|------------|
| 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 |
| VNCU           | 0            | 0%      | Consolidated BT2026 | 2023 - 2027                            | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | Ad valorem |
| VIFTA          | 3.5          | 3.5%    | 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!E4823 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| ATIGA   | 2022                                   | 2022 | 0            | AT!E4784   |
| ATIGA   | 2023                                   | 2023 | 0            | AT!F4784   |
| ATIGA   | 2024                                   | 2024 | 0            | AT!G4784   |
| ATIGA   | 2025                                   | 2025 | 0            | AT!H4784   |
| ATIGA   | 2026                                   | 2026 | 0            | AT!I4784   |
| ATIGA   | 2027                                   | 2027 | 0            | AT!J4784   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E4828   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F4828   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G4828   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H4828   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I4828   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J4828   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E4826   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F4826   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G4826   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H4826   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I4826   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J4826   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F4826   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H4790 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F4786   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G4786   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H4786   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I4786   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J4786   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K4786   |

| FTA     | Period      | Year | Source value | Source    |
|---------|-------------|------|--------------|-----------|
| VKFTA   | 2022        | 2022 | 0            | VK!E4795  |
| VKFTA   | 2023        | 2023 | 0            | VK!F4795  |
| VKFTA   | 2024        | 2024 | 0            | VK!G4795  |
| VKFTA   | 2025        | 2025 | 0            | VK!H4795  |
| VKFTA   | 2026        | 2026 | 0            | VK!I4795  |
| VKFTA   | 2027        | 2027 | 0            | VK!J4795  |
| VCFTA   | 2022        | 2022 | 5            | VC!D4833  |
| VCFTA   | 2023        | 2023 | 5            | VC!E4833  |
| VCFTA   | 2024        | 2024 | 0            | VC!F4833  |
| VCFTA   | 2025        | 2025 | 0            | VC!G4833  |
| VCFTA   | 2026        | 2026 | 0            | VC!H4833  |
| VCFTA   | 2027        | 2027 | 0            | VC!I4833  |
| VN-EAEU | 2022        | 2022 | 0            | EAV!D4830 |
| VN-EAEU | 2023        | 2023 | 0            | EAV!E4830 |
| VN-EAEU | 2024        | 2024 | 0            | EAV!F4830 |
| VN-EAEU | 2025        | 2025 | 0            | EAV!G4830 |
| VN-EAEU | 2026        | 2026 | 0            | EAV!H4830 |
| VN-EAEU | 2027        | 2027 | 0            | EAV!I4830 |
| VNCU    | 2022        | 2022 | 0            | VNCU!D668 |
| VNCU    | 2023 - 2027 |      | 0            | VNCU!E668 |
| AHKFTA  | 2022        | 2022 | 0            | AKH!D4838 |
| AHKFTA  | 2023        | 2023 | 0            | AKH!E4838 |
| AHKFTA  | 2024        | 2024 | 0            | AKH!F4838 |
| AHKFTA  | 2025        | 2025 | 0            | AKH!G4838 |
| AHKFTA  | 2026        | 2026 | 0            | AKH!H4838 |
| AHKFTA  | 2027        | 2027 | 0            | AKH!I4838 |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| EVFTA  | 2022   | 2022           | 2,5          | EV-NK!D4809   |
| EVFTA  | 2023   | 2023           | 1,6          | EV-NK!E4809   |
| EVFTA  | 2024   | 2024           | 0,8          | EV-NK!F4809   |
| EVFTA  | 2025   | 2025           | 0            | EV-NK!G4809   |
| EVFTA  | 2026   | 2026           | 0            | EV-NK!H4809   |
| EVFTA  | 2027   | 2027           | 0            | EV-NK!I4809   |
| UKVFTA | 2022   | 2022           | 2,5          | UKV!D4811     |
| UKVFTA | 2023   | 2023           | 1,6          | UKV!E4811     |
| UKVFTA | 2024   | 2024           | 0,8          | UKV!F4811     |
| UKVFTA | 2025   | 2025           | 0            | UKV!G4811     |
| UKVFTA | 2026   | 2026           | 0            | UKV!H4811     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I4811     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D4809   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E4809   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F4809   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G4809   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H4809   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I4809   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J4809   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D4830 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E4830 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F4830 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G4830 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H4830 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I4830 |
| RCEP B | 2022   | 2022           | 0            | B!D4830       |

| FTA    | Period | Year | Source value | Source  |
|--------|--------|------|--------------|---------|
| RCEP B | 2023   | 2023 | 0            | B!E4830 |
| RCEP B | 2024   | 2024 | 0            | B!F4830 |
| RCEP B | 2025   | 2025 | 0            | B!G4830 |
| RCEP B | 2026   | 2026 | 0            | B!H4830 |
| RCEP B | 2027   | 2027 | 0            | B!I4830 |
| RCEP C | 2022   | 2022 | 0            | C!D4830 |
| RCEP C | 2023   | 2023 | 0            | C!E4830 |
| RCEP C | 2024   | 2024 | 0            | C!F4830 |
| RCEP C | 2025   | 2025 | 0            | C!G4830 |
| RCEP C | 2026   | 2026 | 0            | C!H4830 |
| RCEP C | 2027   | 2027 | 0            | C!I4830 |
| RCEP D | 2022   | 2022 | 0            | D!D4830 |
| RCEP D | 2023   | 2023 | 0            | D!E4830 |
| RCEP D | 2024   | 2024 | 0            | D!F4830 |
| RCEP D | 2025   | 2025 | 0            | D!G4830 |
| RCEP D | 2026   | 2026 | 0            | D!H4830 |
| RCEP D | 2027   | 2027 | 0            | D!I4830 |
| RCEP E | 2022   | 2022 | 0            | E!D4833 |
| RCEP E | 2023   | 2023 | 0            | E!E4833 |
| RCEP E | 2024   | 2024 | 0            | E!F4833 |
| RCEP E | 2025   | 2025 | 0            | E!G4833 |
| RCEP E | 2026   | 2026 | 0            | E!H4833 |
| RCEP E | 2027   | 2027 | 0            | E!I4833 |
| RCEP F | 2022   | 2022 | 0            | F!D4830 |
| RCEP F | 2023   | 2023 | 0            | F!E4830 |
| RCEP F | 2024   | 2024 | 0            | F!F4830 |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP F | 2025   | 2025 | 0            | F!G4830  |
| RCEP F | 2026   | 2026 | 0            | F!H4830  |
| RCEP F | 2027   | 2027 | 0            | F!I4830  |
| VIFTA  | 2024   | 2024 | 4.5          | VI!F4452 |
| VIFTA  | 2025   | 2025 | 4            | VI!G4452 |
| VIFTA  | 2026   | 2026 | 3.5          | VI!H4452 |
| VIFTA  | 2027   | 2027 | 3            | VI!I4452 |

### Advisory & warnings

| Risk code | Level  | Risk name                                                  | Description                                                                                                         | Related data | Legal reference   | Recommended action                                                                                       | Verification status                               |
|-----------|--------|------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|--------------|-------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| DOC-004   | YELLOW | Other item policy                                          | Item policy (source, Vietnamese): Các chất chiết xuất từ dược liệu, tinh dầu làm thuốc XK, NK (09/2024/TT-BYT-DM12) |              | 09/2024/TT-BYT-DM | Read the referenced instruments.                                                                         | Instrument cited in source; validity not verified |
| 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 3301.25.00. 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 3301.25.00 was checked against BT2026 (cell BT2026!N4934), 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            |

### Item policy

| Item policy                                                                       |
|-----------------------------------------------------------------------------------|
| Các chất chiết xuất từ dược liệu, tinh dầu làm thuốc XK, NK (09/2024/TT-BYT-DM12) |

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.