Vietnam Tariff Intelligence

HS 3301.90.10 detail

HS code	3301.90.10
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 / - Other: / - - Aqueous distillates and aqueous solutions of essential oils suitable for medicinal use
Unit	kg/lít
Generated	01/11/2026 04:11:24
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/33019010/

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!K4945
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N4945
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4945
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/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!E4834
ATIGA	2022	2022	0	AT!E4795
ATIGA	2023	2023	0	AT!F4795
ATIGA	2024	2024	0	AT!G4795
ATIGA	2025	2025	0	AT!H4795
ATIGA	2026	2026	0	AT!I4795
ATIGA	2027	2027	0	AT!J4795
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4839
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4839
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4839
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4839
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4839
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4839
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4837
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4837
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4837
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4837
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4837
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4837
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4837
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4801
AIFTA	30/12/2022	2022	0	AI!F4797
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4797
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4797
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4797
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4797
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4797

VKFTA	2022	2022	0	VK!E4806
VKFTA	2023	2023	0	VK!F4806
VKFTA	2024	2024	0	VK!G4806
VKFTA	2025	2025	0	VK!H4806
VKFTA	2026	2026	0	VK!I4806
VKFTA	2027	2027	0	VK!J4806
VCFTA	2022	2022	5	VC!D4844
VCFTA	2023	2023	5	VC!E4844
VCFTA	2024	2024	0	VC!F4844
VCFTA	2025	2025	0	VC!G4844
VCFTA	2026	2026	0	VC!H4844
VCFTA	2027	2027	0	VC!I4844
VN-EAEU	2022	2022	0	EAV!D4841
VN-EAEU	2023	2023	0	EAV!E4841
VN-EAEU	2024	2024	0	EAV!F4841
VN-EAEU	2025	2025	0	EAV!G4841
VN-EAEU	2026	2026	0	EAV!H4841
VN-EAEU	2027	2027	0	EAV!I4841
VNCU	2022	2022	0	VNCU!D679
VNCU	2023 - 2027		0	VNCU!E679
AHKFTA	2022	2022	0	AKH!D4849
AHKFTA	2023	2023	0	AKH!E4849
AHKFTA	2024	2024	0	AKH!F4849
AHKFTA	2025	2025	0	AKH!G4849
AHKFTA	2026	2026	0	AKH!H4849
AHKFTA	2027	2027	0	AKH!I4849
EVFTA	2022	2022	2,5	EV-NK!D4820

EVFTA	2023	2023	1,6	EV-NK!E4820
EVFTA	2024	2024	0,8	EV-NK!F4820
EVFTA	2025	2025	0	EV-NK!G4820
EVFTA	2026	2026	0	EV-NK!H4820
EVFTA	2027	2027	0	EV-NK!I4820
UKVFTA	2022	2022	2,5	UKV!D4822
UKVFTA	2023	2023	1,6	UKV!E4822
UKVFTA	2024	2024	0,8	UKV!F4822
UKVFTA	2025	2025	0	UKV!G4822
UKVFTA	2026	2026	0	UKV!H4822
UKVFTA	2027	2027	0	UKV!I4822
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4820
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4820
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4820
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4820
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4820
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4820
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4820
RCEP A	2022	2022	0	RCEPT-A!D4841
RCEP A	2023	2023	0	RCEPT-A!E4841
RCEP A	2024	2024	0	RCEPT-A!F4841
RCEP A	2025	2025	0	RCEPT-A!G4841
RCEP A	2026	2026	0	RCEPT-A!H4841
RCEP A	2027	2027	0	RCEPT-A!I4841
RCEP B	2022	2022	0	B!D4841
RCEP B	2023	2023	0	B!E4841
RCEP B	2024	2024	0	B!F4841

RCEP B	2025	2025	0	B!G4841
RCEP B	2026	2026	0	B!H4841
RCEP B	2027	2027	0	B!I4841
RCEP C	2022	2022	0	C!D4841
RCEP C	2023	2023	0	C!E4841
RCEP C	2024	2024	0	C!F4841
RCEP C	2025	2025	0	C!G4841
RCEP C	2026	2026	0	C!H4841
RCEP C	2027	2027	0	C!I4841
RCEP D	2022	2022	0	D!D4841
RCEP D	2023	2023	0	D!E4841
RCEP D	2024	2024	0	D!F4841
RCEP D	2025	2025	0	D!G4841
RCEP D	2026	2026	0	D!H4841
RCEP D	2027	2027	0	D!I4841
RCEP E	2022	2022	0	E!D4844
RCEP E	2023	2023	0	E!E4844
RCEP E	2024	2024	0	E!F4844
RCEP E	2025	2025	0	E!G4844
RCEP E	2026	2026	0	E!H4844
RCEP E	2027	2027	0	E!I4844
RCEP F	2022	2022	0	F!D4841
RCEP F	2023	2023	0	F!E4841
RCEP F	2024	2024	0	F!F4841
RCEP F	2025	2025	0	F!G4841
RCEP F	2026	2026	0	F!H4841
RCEP F	2027	2027	0	F!I4841

VIFTA	2024	2024	4.3	VI!F4463
VIFTA	2025	2025	3.6	VI!G4463
VIFTA	2026	2026	2.9	VI!H4463
VIFTA	2027	2027	2.1	VI!I4463

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 3301.90 has 3 lines; 3301.90.10 is distinguished from its siblings by: Aqueous distillates and aqueous solutions of essential oils suitable for medicinal use.	3301.90.20 Extracted oleoresins; 3301.90.90 Other	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 "5/8/10".		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 3301.90.10. 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 3301.90.10 was checked against BT2026 (cell BT2026!N4945), 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.