Vietnam Tariff Intelligence

HS 3301.90.90 detail

HS code	3301.90.90
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: / - - Other
Unit	kg/lít
Generated	02/11/2026 17:37:40
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/33019090/

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!K4947
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N4947
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4947
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!E4836

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4797
ATIGA	2023	2023	0	AT!F4797
ATIGA	2024	2024	0	AT!G4797
ATIGA	2025	2025	0	AT!H4797
ATIGA	2026	2026	0	AT!I4797
ATIGA	2027	2027	0	AT!J4797
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4841
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4841
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4841
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4841
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4841
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4841
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4839
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4839
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4839
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4839
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4839
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4839
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4839
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4803
AIFTA	30/12/2022	2022	0	AI!F4799
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4799
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4799
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4799
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4799
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4799

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4808
VKFTA	2023	2023	0	VK!F4808
VKFTA	2024	2024	0	VK!G4808
VKFTA	2025	2025	0	VK!H4808
VKFTA	2026	2026	0	VK!I4808
VKFTA	2027	2027	0	VK!J4808
VCFTA	2022	2022	5	VC!D4846
VCFTA	2023	2023	5	VC!E4846
VCFTA	2024	2024	0	VC!F4846
VCFTA	2025	2025	0	VC!G4846
VCFTA	2026	2026	0	VC!H4846
VCFTA	2027	2027	0	VC!I4846
VN-EAEU	2022	2022	0	EAV!D4843
VN-EAEU	2023	2023	0	EAV!E4843
VN-EAEU	2024	2024	0	EAV!F4843
VN-EAEU	2025	2025	0	EAV!G4843
VN-EAEU	2026	2026	0	EAV!H4843
VN-EAEU	2027	2027	0	EAV!I4843
VNCU	2022	2022	0	VNCU!D681
VNCU	2023 - 2027		0	VNCU!E681
AHKFTA	2022	2022	0	AKH!D4851
AHKFTA	2023	2023	0	AKH!E4851
AHKFTA	2024	2024	0	AKH!F4851
AHKFTA	2025	2025	0	AKH!G4851
AHKFTA	2026	2026	0	AKH!H4851
AHKFTA	2027	2027	0	AKH!I4851

FTA	Period	Year	Source value	Source
EVFTA	2022	2022	2,5	EV-NK!D4822
EVFTA	2023	2023	1,6	EV-NK!E4822
EVFTA	2024	2024	0,8	EV-NK!F4822
EVFTA	2025	2025	0	EV-NK!G4822
EVFTA	2026	2026	0	EV-NK!H4822
EVFTA	2027	2027	0	EV-NK!I4822
UKVFTA	2022	2022	2,5	UKV!D4824
UKVFTA	2023	2023	1,6	UKV!E4824
UKVFTA	2024	2024	0,8	UKV!F4824
UKVFTA	2025	2025	0	UKV!G4824
UKVFTA	2026	2026	0	UKV!H4824
UKVFTA	2027	2027	0	UKV!I4824
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4822
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4822
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4822
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4822
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4822
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4822
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4822
RCEP A	2022	2022	0	RCEPT-A!D4843
RCEP A	2023	2023	0	RCEPT-A!E4843
RCEP A	2024	2024	0	RCEPT-A!F4843
RCEP A	2025	2025	0	RCEPT-A!G4843
RCEP A	2026	2026	0	RCEPT-A!H4843
RCEP A	2027	2027	0	RCEPT-A!I4843
RCEP B	2022	2022	0	B!D4843

FTA	Period	Year	Source value	Source
RCEP B	2023	2023	0	B!E4843
RCEP B	2024	2024	0	B!F4843
RCEP B	2025	2025	0	B!G4843
RCEP B	2026	2026	0	B!H4843
RCEP B	2027	2027	0	B!I4843
RCEP C	2022	2022	0	C!D4843
RCEP C	2023	2023	0	C!E4843
RCEP C	2024	2024	0	C!F4843
RCEP C	2025	2025	0	C!G4843
RCEP C	2026	2026	0	C!H4843
RCEP C	2027	2027	0	C!I4843
RCEP D	2022	2022	0	D!D4843
RCEP D	2023	2023	0	D!E4843
RCEP D	2024	2024	0	D!F4843
RCEP D	2025	2025	0	D!G4843
RCEP D	2026	2026	0	D!H4843
RCEP D	2027	2027	0	D!I4843
RCEP E	2022	2022	0	E!D4846
RCEP E	2023	2023	0	E!E4846
RCEP E	2024	2024	0	E!F4846
RCEP E	2025	2025	0	E!G4846
RCEP E	2026	2026	0	E!H4846
RCEP E	2027	2027	0	E!I4846
RCEP F	2022	2022	0	F!D4843
RCEP F	2023	2023	0	F!E4843
RCEP F	2024	2024	0	F!F4843

FTA	Period	Year	Source value	Source
RCEP F	2025	2025	0	F!G4843
RCEP F	2026	2026	0	F!H4843
RCEP F	2027	2027	0	F!I4843
VIFTA	2024	2024	4.5	VI!F4465
VIFTA	2025	2025	4	VI!G4465
VIFTA	2026	2026	3.5	VI!H4465
VIFTA	2027	2027	3	VI!I4465

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): Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)		15/2024/TT-BYT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3301.90 has 3 lines; 3301.90.90 is distinguished from its siblings by: Other.	3301.90.10 Aqueous distillates and aqueous solutions of essential oils suitable for medicinal use; 3301.90.20 Extracted oleoresins	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 "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 3301.90.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 5% for 3301.90.90 was checked against BT2026 (cell BT2026!N4947), 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
Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)

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.