Vietnam Tariff Intelligence

HS 3823.19.20 detail

HS code	3823.19.20
Description	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols / - Industrial monocarboxylic fatty acids; acid oils from refining: / - - Other: / - - - Palm fatty acid distillate
Unit	kg
Generated	08/11/2026 12:12:09
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/38231920/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5494
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N5494
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5494
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
VIFTA	7	7%	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
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/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!E5361

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E5322
ATIGA	2023	2023	0	AT!F5322
ATIGA	2024	2024	0	AT!G5322
ATIGA	2025	2025	0	AT!H5322
ATIGA	2026	2026	0	AT!I5322
ATIGA	2027	2027	0	AT!J5322
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5366
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5366
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5366
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5366
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5366
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5366
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5364
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5364
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5364
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5364
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5364
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5364
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5366
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5328
AIFTA	30/12/2022	2022	0	AI!F5324
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5324
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5324
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5324
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5324
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5324

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E5333
VKFTA	2023	2023	0	VK!F5333
VKFTA	2024	2024	0	VK!G5333
VKFTA	2025	2025	0	VK!H5333
VKFTA	2026	2026	0	VK!I5333
VKFTA	2027	2027	0	VK!J5333
VCFTA	2022	2022	2	VC!D5374
VCFTA	2023	2023	1	VC!E5374
VCFTA	2024	2024	0	VC!F5374
VCFTA	2025	2025	0	VC!G5374
VCFTA	2026	2026	0	VC!H5374
VCFTA	2027	2027	0	VC!I5374
VN-EAEU	2022	2022	0	EAV!D5375
VN-EAEU	2023	2023	0	EAV!E5375
VN-EAEU	2024	2024	0	EAV!F5375
VN-EAEU	2025	2025	0	EAV!G5375
VN-EAEU	2026	2026	0	EAV!H5375
VN-EAEU	2027	2027	0	EAV!I5375
AHKFTA	2022	2022	0	AKH!D5378
AHKFTA	2023	2023	0	AKH!E5378
AHKFTA	2024	2024	0	AKH!F5378
AHKFTA	2025	2025	0	AKH!G5378
AHKFTA	2026	2026	0	AKH!H5378
AHKFTA	2027	2027	0	AKH!I5378
EVFTA	2022	2022	5	EV-NK!D5347
EVFTA	2023	2023	3,3	EV-NK!E5347

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	1,6	EV-NK!F5347
EVFTA	2025	2025	0	EV-NK!G5347
EVFTA	2026	2026	0	EV-NK!H5347
EVFTA	2027	2027	0	EV-NK!I5347
UKVFTA	2022	2022	5	UKV!D5349
UKVFTA	2023	2023	3,3	UKV!E5349
UKVFTA	2024	2024	1,6	UKV!F5349
UKVFTA	2025	2025	0	UKV!G5349
UKVFTA	2026	2026	0	UKV!H5349
UKVFTA	2027	2027	0	UKV!I5349
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5347
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5347
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5347
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5347
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5347
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5347
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5347
RCEP A	2022	2022	0	RCEPT-A!D5368
RCEP A	2023	2023	0	RCEPT-A!E5368
RCEP A	2024	2024	0	RCEPT-A!F5368
RCEP A	2025	2025	0	RCEPT-A!G5368
RCEP A	2026	2026	0	RCEPT-A!H5368
RCEP A	2027	2027	0	RCEPT-A!I5368
RCEP B	2022	2022	0	B!D5368
RCEP B	2023	2023	0	B!E5368
RCEP B	2024	2024	0	B!F5368

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G5368
RCEP B	2026	2026	0	B!H5368
RCEP B	2027	2027	0	B!I5368
RCEP C	2022	2022	0	C!D5368
RCEP C	2023	2023	0	C!E5368
RCEP C	2024	2024	0	C!F5368
RCEP C	2025	2025	0	C!G5368
RCEP C	2026	2026	0	C!H5368
RCEP C	2027	2027	0	C!I5368
RCEP D	2022	2022	0	D!D5368
RCEP D	2023	2023	0	D!E5368
RCEP D	2024	2024	0	D!F5368
RCEP D	2025	2025	0	D!G5368
RCEP D	2026	2026	0	D!H5368
RCEP D	2027	2027	0	D!I5368
RCEP E	2022	2022	0	E!D5371
RCEP E	2023	2023	0	E!E5371
RCEP E	2024	2024	0	E!F5371
RCEP E	2025	2025	0	E!G5371
RCEP E	2026	2026	0	E!H5371
RCEP E	2027	2027	0	E!I5371
RCEP F	2022	2022	0	F!D5368
RCEP F	2023	2023	0	F!E5368
RCEP F	2024	2024	0	F!F5368
RCEP F	2025	2025	0	F!G5368
RCEP F	2026	2026	0	F!H5368

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I5368
VIFTA	2024	2024	9	VI!F4938
VIFTA	2025	2025	8	VI!G4938
VIFTA	2026	2026	7	VI!H4938
VIFTA	2027	2027	6	VI!I4938

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 3823.19 has 5 lines; 3823.19.20 is distinguished from its siblings by: Palm fatty acid distillate.	3823.19.11 Coconut acid oil; 3823.19.19 Other; 3823.19.30 Palm kernel fatty acid distillate; 3823.19.90 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 "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 3823.19.20. 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 10% for 3823.19.20 was checked against BT2026 (cell BT2026!N5494), 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.