Vietnam Tariff Intelligence

HS 3301.24.00 detail

HS code	3301.24.00
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 peppermint (Mentha piperita)
Unit	kg/lít
Generated	04/11/2026 04:20:47
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/33012400/

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!K4933
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N4933
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4933
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!E4822
ATIGA	2022	2022	0	AT!E4783
ATIGA	2023	2023	0	AT!F4783
ATIGA	2024	2024	0	AT!G4783
ATIGA	2025	2025	0	AT!H4783
ATIGA	2026	2026	0	AT!I4783
ATIGA	2027	2027	0	AT!J4783
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4827
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4827
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4827
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4827
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4827
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4827
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4825
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4825
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4825
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4825
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4825
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4825
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4825
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4789
AIFTA	30/12/2022	2022	0	AI!F4785
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4785
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4785
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4785
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4785
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4785

VKFTA	2022	2022	0	VK!E4794
VKFTA	2023	2023	0	VK!F4794
VKFTA	2024	2024	0	VK!G4794
VKFTA	2025	2025	0	VK!H4794
VKFTA	2026	2026	0	VK!I4794
VKFTA	2027	2027	0	VK!J4794
VCFTA	2022	2022	5	VC!D4832
VCFTA	2023	2023	5	VC!E4832
VCFTA	2024	2024	0	VC!F4832
VCFTA	2025	2025	0	VC!G4832
VCFTA	2026	2026	0	VC!H4832
VCFTA	2027	2027	0	VC!I4832
VN-EAEU	2022	2022	0	EAV!D4829
VN-EAEU	2023	2023	0	EAV!E4829
VN-EAEU	2024	2024	0	EAV!F4829
VN-EAEU	2025	2025	0	EAV!G4829
VN-EAEU	2026	2026	0	EAV!H4829
VN-EAEU	2027	2027	0	EAV!I4829
VNCU	2022	2022	0	VNCU!D667
VNCU	2023 - 2027		0	VNCU!E667
AHKFTA	2022	2022	0	AKH!D4837
AHKFTA	2023	2023	0	AKH!E4837
AHKFTA	2024	2024	0	AKH!F4837
AHKFTA	2025	2025	0	AKH!G4837
AHKFTA	2026	2026	0	AKH!H4837
AHKFTA	2027	2027	0	AKH!I4837
EVFTA	2022	2022	2,5	EV-NK!D4808

EVFTA	2023	2023	1,6	EV-NK!E4808
EVFTA	2024	2024	0,8	EV-NK!F4808
EVFTA	2025	2025	0	EV-NK!G4808
EVFTA	2026	2026	0	EV-NK!H4808
EVFTA	2027	2027	0	EV-NK!I4808
UKVFTA	2022	2022	2,5	UKV!D4810
UKVFTA	2023	2023	1,6	UKV!E4810
UKVFTA	2024	2024	0,8	UKV!F4810
UKVFTA	2025	2025	0	UKV!G4810
UKVFTA	2026	2026	0	UKV!H4810
UKVFTA	2027	2027	0	UKV!I4810
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4808
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4808
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4808
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4808
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4808
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4808
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4808
RCEP A	2022	2022	0	RCEPT-A!D4829
RCEP A	2023	2023	0	RCEPT-A!E4829
RCEP A	2024	2024	0	RCEPT-A!F4829
RCEP A	2025	2025	0	RCEPT-A!G4829
RCEP A	2026	2026	0	RCEPT-A!H4829
RCEP A	2027	2027	0	RCEPT-A!I4829
RCEP B	2022	2022	0	B!D4829
RCEP B	2023	2023	0	B!E4829
RCEP B	2024	2024	0	B!F4829

RCEP B	2025	2025	0	B!G4829
RCEP B	2026	2026	0	B!H4829
RCEP B	2027	2027	0	B!I4829
RCEP C	2022	2022	0	C!D4829
RCEP C	2023	2023	0	C!E4829
RCEP C	2024	2024	0	C!F4829
RCEP C	2025	2025	0	C!G4829
RCEP C	2026	2026	0	C!H4829
RCEP C	2027	2027	0	C!I4829
RCEP D	2022	2022	0	D!D4829
RCEP D	2023	2023	0	D!E4829
RCEP D	2024	2024	0	D!F4829
RCEP D	2025	2025	0	D!G4829
RCEP D	2026	2026	0	D!H4829
RCEP D	2027	2027	0	D!I4829
RCEP E	2022	2022	0	E!D4832
RCEP E	2023	2023	0	E!E4832
RCEP E	2024	2024	0	E!F4832
RCEP E	2025	2025	0	E!G4832
RCEP E	2026	2026	0	E!H4832
RCEP E	2027	2027	0	E!I4832
RCEP F	2022	2022	0	F!D4829
RCEP F	2023	2023	0	F!E4829
RCEP F	2024	2024	0	F!F4829
RCEP F	2025	2025	0	F!G4829
RCEP F	2026	2026	0	F!H4829
RCEP F	2027	2027	0	F!I4829

VIFTA	2024	2024	4.3	VI!F4451
VIFTA	2025	2025	3.6	VI!G4451
VIFTA	2026	2026	2.9	VI!H4451
VIFTA	2027	2027	2.1	VI!I4451

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 3301.24.00. 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 3301.24.00 was checked against BT2026 (cell BT2026!N4933), 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.