Vietnam Tariff Intelligence

HS 3302.90.00 detail

HS code	3302.90.00
Description	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages / - Other
Unit	kg/lít
Generated	11/11/2026 07:33:14
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/33029000/

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!K4954
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N4954
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4954
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
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
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	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
EVFTA	0,6	0.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0,6	0.6%	Consolidated BT2026	2026	EUR.1	117/2022/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!E4844

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4805
ATIGA	2023	2023	0	AT!F4805
ATIGA	2024	2024	0	AT!G4805
ATIGA	2025	2025	0	AT!H4805
ATIGA	2026	2026	0	AT!I4805
ATIGA	2027	2027	0	AT!J4805
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4849
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4849
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4849
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4849
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4849
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4849
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4847
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4847
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4847
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4847
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4847
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4847
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4847
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4811
AIFTA	30/12/2022	2022	0	AI!F4807
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4807
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4807
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4807
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4807
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4807

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4816
VKFTA	2023	2023	0	VK!F4816
VKFTA	2024	2024	0	VK!G4816
VKFTA	2025	2025	0	VK!H4816
VKFTA	2026	2026	0	VK!I4816
VKFTA	2027	2027	0	VK!J4816
VCFTA	2022	2022	5	VC!D4854
VCFTA	2023	2023	5	VC!E4854
VCFTA	2024	2024	0	VC!F4854
VCFTA	2025	2025	0	VC!G4854
VCFTA	2026	2026	0	VC!H4854
VCFTA	2027	2027	0	VC!I4854
VN-EAEU	2022	2022	0	EAV!D4851
VN-EAEU	2023	2023	0	EAV!E4851
VN-EAEU	2024	2024	0	EAV!F4851
VN-EAEU	2025	2025	0	EAV!G4851
VN-EAEU	2026	2026	0	EAV!H4851
VN-EAEU	2027	2027	0	EAV!I4851
AHKFTA	2022	2022	0	AKH!D4859
AHKFTA	2023	2023	0	AKH!E4859
AHKFTA	2024	2024	0	AKH!F4859
AHKFTA	2025	2025	0	AKH!G4859
AHKFTA	2026	2026	0	AKH!H4859
AHKFTA	2027	2027	0	AKH!I4859
EVFTA	2022	2022	3,1	EV-NK!D4830
EVFTA	2023	2023	2,5	EV-NK!E4830

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	1,8	EV-NK!F4830
EVFTA	2025	2025	1,2	EV-NK!G4830
EVFTA	2026	2026	0,6	EV-NK!H4830
EVFTA	2027	2027	0	EV-NK!I4830
UKVFTA	2022	2022	3,1	UKV!D4832
UKVFTA	2023	2023	2,5	UKV!E4832
UKVFTA	2024	2024	1,8	UKV!F4832
UKVFTA	2025	2025	1,2	UKV!G4832
UKVFTA	2026	2026	0,6	UKV!H4832
UKVFTA	2027	2027	0	UKV!I4832
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4830
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4830
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4830
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4830
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4830
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4830
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4830
RCEP A	2022	2022	0	RCEPT-A!D4851
RCEP A	2023	2023	0	RCEPT-A!E4851
RCEP A	2024	2024	0	RCEPT-A!F4851
RCEP A	2025	2025	0	RCEPT-A!G4851
RCEP A	2026	2026	0	RCEPT-A!H4851
RCEP A	2027	2027	0	RCEPT-A!I4851
RCEP B	2022	2022	0	B!D4851
RCEP B	2023	2023	0	B!E4851
RCEP B	2024	2024	0	B!F4851

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G4851
RCEP B	2026	2026	0	B!H4851
RCEP B	2027	2027	0	B!I4851
RCEP C	2022	2022	0	C!D4851
RCEP C	2023	2023	0	C!E4851
RCEP C	2024	2024	0	C!F4851
RCEP C	2025	2025	0	C!G4851
RCEP C	2026	2026	0	C!H4851
RCEP C	2027	2027	0	C!I4851
RCEP D	2022	2022	0	D!D4851
RCEP D	2023	2023	0	D!E4851
RCEP D	2024	2024	0	D!F4851
RCEP D	2025	2025	0	D!G4851
RCEP D	2026	2026	0	D!H4851
RCEP D	2027	2027	0	D!I4851
RCEP E	2022	2022	0	E!D4854
RCEP E	2023	2023	0	E!E4854
RCEP E	2024	2024	0	E!F4854
RCEP E	2025	2025	0	E!G4854
RCEP E	2026	2026	0	E!H4854
RCEP E	2027	2027	0	E!I4854
RCEP F	2022	2022	0	F!D4851
RCEP F	2023	2023	0	F!E4851
RCEP F	2024	2024	0	F!F4851
RCEP F	2025	2025	0	F!G4851
RCEP F	2026	2026	0	F!H4851

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I4851
VIFTA	2024	2024	3.3	VI!F4472
VIFTA	2025	2025	1.7	VI!G4472
VIFTA	2026	2026	0	VI!H4472
VIFTA	2027	2027	0	VI!I4472

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): NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)		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 3302.90.00. 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 3302.90.00 was checked against BT2026 (cell BT2026!N4954), 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
NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)

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.