Vietnam Tariff Intelligence

HS 3403.11.90 detail

HS code	3403.11.90
Description	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals / - Containing petroleum oils or oils obtained from bituminous minerals: / - - Preparations for the treatment of textile materials, leather, furskins or other materials: / - - - Other
Unit	kg/lít
Generated	10/11/2026 09:51:03
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/34031190/

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!K5082
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N5082
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5082
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
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	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
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!E4961
ATIGA	2022	2022	0	AT!E4922
ATIGA	2023	2023	0	AT!F4922
ATIGA	2024	2024	0	AT!G4922
ATIGA	2025	2025	0	AT!H4922
ATIGA	2026	2026	0	AT!I4922
ATIGA	2027	2027	0	AT!J4922
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4966
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4966
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4966
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4966
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4966
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4966
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4964
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4964
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4964
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4964
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4964
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4964
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4964
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4928
AIFTA	30/12/2022	2022	0	AI!F4924
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4924
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4924
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4924
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4924
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4924

VKFTA	2022	2022	0	VK!E4933
VKFTA	2023	2023	0	VK!F4933
VKFTA	2024	2024	0	VK!G4933
VKFTA	2025	2025	0	VK!H4933
VKFTA	2026	2026	0	VK!I4933
VKFTA	2027	2027	0	VK!J4933
VCFTA	2022	2022	5	VC!D4971
VCFTA	2023	2023	5	VC!E4971
VCFTA	2024	2024	0	VC!F4971
VCFTA	2025	2025	0	VC!G4971
VCFTA	2026	2026	0	VC!H4971
VCFTA	2027	2027	0	VC!I4971
VN-EAEU	2022	2022	0	EAV!D4968
VN-EAEU	2023	2023	0	EAV!E4968
VN-EAEU	2024	2024	0	EAV!F4968
VN-EAEU	2025	2025	0	EAV!G4968
VN-EAEU	2026	2026	0	EAV!H4968
VN-EAEU	2027	2027	0	EAV!I4968
AHKFTA	2022	2022	0	AKH!D4976
AHKFTA	2023	2023	0	AKH!E4976
AHKFTA	2024	2024	0	AKH!F4976
AHKFTA	2025	2025	0	AKH!G4976
AHKFTA	2026	2026	0	AKH!H4976
AHKFTA	2027	2027	0	AKH!I4976
EVFTA	2022	2022	2,5	EV-NK!D4947
EVFTA	2023	2023	1,6	EV-NK!E4947
EVFTA	2024	2024	0,8	EV-NK!F4947

EVFTA	2025	2025	0	EV-NK!G4947
EVFTA	2026	2026	0	EV-NK!H4947
EVFTA	2027	2027	0	EV-NK!I4947
UKVFTA	2022	2022	2,5	UKV!D4949
UKVFTA	2023	2023	1,6	UKV!E4949
UKVFTA	2024	2024	0,8	UKV!F4949
UKVFTA	2025	2025	0	UKV!G4949
UKVFTA	2026	2026	0	UKV!H4949
UKVFTA	2027	2027	0	UKV!I4949
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4947
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4947
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4947
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4947
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4947
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4947
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4947
RCEP A	2022	2022	0	RCEPT-A!D4968
RCEP A	2023	2023	0	RCEPT-A!E4968
RCEP A	2024	2024	0	RCEPT-A!F4968
RCEP A	2025	2025	0	RCEPT-A!G4968
RCEP A	2026	2026	0	RCEPT-A!H4968
RCEP A	2027	2027	0	RCEPT-A!I4968
RCEP B	2022	2022	0	B!D4968
RCEP B	2023	2023	0	B!E4968
RCEP B	2024	2024	0	B!F4968
RCEP B	2025	2025	0	B!G4968
RCEP B	2026	2026	0	B!H4968

RCEP B	2027	2027	0	B!I4968
RCEP C	2022	2022	0	C!D4968
RCEP C	2023	2023	0	C!E4968
RCEP C	2024	2024	0	C!F4968
RCEP C	2025	2025	0	C!G4968
RCEP C	2026	2026	0	C!H4968
RCEP C	2027	2027	0	C!I4968
RCEP D	2022	2022	0	D!D4968
RCEP D	2023	2023	0	D!E4968
RCEP D	2024	2024	0	D!F4968
RCEP D	2025	2025	0	D!G4968
RCEP D	2026	2026	0	D!H4968
RCEP D	2027	2027	0	D!I4968
RCEP E	2022	2022	0	E!D4971
RCEP E	2023	2023	0	E!E4971
RCEP E	2024	2024	0	E!F4971
RCEP E	2025	2025	0	E!G4971
RCEP E	2026	2026	0	E!H4971
RCEP E	2027	2027	0	E!I4971
RCEP F	2022	2022	0	F!D4968
RCEP F	2023	2023	0	F!E4968
RCEP F	2024	2024	0	F!F4968
RCEP F	2025	2025	0	F!G4968
RCEP F	2026	2026	0	F!H4968
RCEP F	2027	2027	0	F!I4968
VIFTA	2024	2024	4.3	VI!F4582
VIFTA	2025	2025	3.6	VI!G4582

VIFTA	2026	2026	2.9	VI!H4582
VIFTA	2027	2027	2.1	VI!I4582

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 3403.11 has 3 lines; 3403.11.90 is distinguished from its siblings by: Other.	3403.11.11 Lubricating preparations; 3403.11.19 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 3403.11.90. 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 3403.11.90 was checked against BT2026 (cell BT2026!N5082), 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.