Vietnam Tariff Intelligence

HS 3403.19.12 detail

HS code	3403.19.12
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: / - - Other: / - - - In liquid form: / - - - - Other preparations containing silicone oil
Unit	kg/lít
Generated	09/11/2026 23:22:44
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/34031912/

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!K5086
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N5086
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5086
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
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
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
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	2,7	2.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
AIFTA	6	6%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source

ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E4965
ATIGA	2022	2022	0	AT!E4926
ATIGA	2023	2023	0	AT!F4926
ATIGA	2024	2024	0	AT!G4926
ATIGA	2025	2025	0	AT!H4926
ATIGA	2026	2026	0	AT!I4926
ATIGA	2027	2027	0	AT!J4926
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4970
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4970
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4970
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4970
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4970
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4970
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4968
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4968
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4968
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4968
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4968
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4968
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4968
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4932
AIFTA	30/12/2022	2022	6	AI!F4928
AIFTA	31/12/2022 - 30/12/2023	2023	6	AI!G4928
AIFTA	31/12/2023 - 30/12/2024	2024	6	AI!H4928
AIFTA	31/12/2024 - 31/12/2025	2025	6	AI!I4928
AIFTA	01/01/2026 - 31/12/2026	2026	6	AI!J4928
AIFTA	01/01/2027 - 31/12/2027	2027	6	AI!K4928

VKFTA	2022	2022	0	VK!E4937
VKFTA	2023	2023	0	VK!F4937
VKFTA	2024	2024	0	VK!G4937
VKFTA	2025	2025	0	VK!H4937
VKFTA	2026	2026	0	VK!I4937
VKFTA	2027	2027	0	VK!J4937
VCFTA	2022	2022	0	VC!D4975
VCFTA	2023	2023	0	VC!E4975
VCFTA	2024	2024	0	VC!F4975
VCFTA	2025	2025	0	VC!G4975
VCFTA	2026	2026	0	VC!H4975
VCFTA	2027	2027	0	VC!I4975
VN-EAEU	2022	2022	0	EAV!D4972
VN-EAEU	2023	2023	0	EAV!E4972
VN-EAEU	2024	2024	0	EAV!F4972
VN-EAEU	2025	2025	0	EAV!G4972
VN-EAEU	2026	2026	0	EAV!H4972
VN-EAEU	2027	2027	0	EAV!I4972
AHKFTA	2022	2022	3	AKH!D4980
AHKFTA	2023	2023	2	AKH!E4980
AHKFTA	2024	2024	2	AKH!F4980
AHKFTA	2025	2025	1	AKH!G4980
AHKFTA	2026	2026	1	AKH!H4980
AHKFTA	2027	2027	0	AKH!I4980
EVFTA	2022	2022	2,5	EV-NK!D4951
EVFTA	2023	2023	1,6	EV-NK!E4951
EVFTA	2024	2024	0,8	EV-NK!F4951

EVFTA	2025	2025	0	EV-NK!G4951
EVFTA	2026	2026	0	EV-NK!H4951
EVFTA	2027	2027	0	EV-NK!I4951
UKVFTA	2022	2022	2,5	UKV!D4953
UKVFTA	2023	2023	1,6	UKV!E4953
UKVFTA	2024	2024	0,8	UKV!F4953
UKVFTA	2025	2025	0	UKV!G4953
UKVFTA	2026	2026	0	UKV!H4953
UKVFTA	2027	2027	0	UKV!I4953
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4951
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4951
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4951
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4951
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4951
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4951
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4951
RCEP A	2022	2022	4,5	RCEPT-A!D4972
RCEP A	2023	2023	4	RCEPT-A!E4972
RCEP A	2024	2024	3,5	RCEPT-A!F4972
RCEP A	2025	2025	3	RCEPT-A!G4972
RCEP A	2026	2026	2,5	RCEPT-A!H4972
RCEP A	2027	2027	2	RCEPT-A!I4972
RCEP B	2022	2022	4,5	B!D4972
RCEP B	2023	2023	4	B!E4972
RCEP B	2024	2024	3,5	B!F4972
RCEP B	2025	2025	3	B!G4972
RCEP B	2026	2026	2,5	B!H4972

RCEP B	2027	2027	2	B!I4972
RCEP C	2022	2022	4,5	C!D4972
RCEP C	2023	2023	4	C!E4972
RCEP C	2024	2024	3,5	C!F4972
RCEP C	2025	2025	3	C!G4972
RCEP C	2026	2026	2,5	C!H4972
RCEP C	2027	2027	2	C!I4972
RCEP D	2022	2022	4,5	D!D4972
RCEP D	2023	2023	4,1	D!E4972
RCEP D	2024	2024	3,6	D!F4972
RCEP D	2025	2025	3,2	D!G4972
RCEP D	2026	2026	2,7	D!H4972
RCEP D	2027	2027	2,3	D!I4972
RCEP E	2022	2022	4,5	E!D4975
RCEP E	2023	2023	4	E!E4975
RCEP E	2024	2024	3,5	E!F4975
RCEP E	2025	2025	3	E!G4975
RCEP E	2026	2026	2,5	E!H4975
RCEP E	2027	2027	2	E!I4975
RCEP F	2022	2022	4,5	F!D4972
RCEP F	2023	2023	4	F!E4972
RCEP F	2024	2024	3,5	F!F4972
RCEP F	2025	2025	3	F!G4972
RCEP F	2026	2026	2,5	F!H4972
RCEP F	2027	2027	2	F!I4972
VIFTA	2024	2024	4.3	VI!F4586
VIFTA	2025	2025	3.6	VI!G4586

VIFTA	2026	2026	2.9	VI!H4586
VIFTA	2027	2027	2.1	VI!I4586

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 6%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3403.19 has 4 lines; 3403.19.12 is distinguished from its siblings by: Other preparations containing silicone oil.	3403.19.11 Preparations for aircraft engines; 3403.19.19 Other; 3403.19.90 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 3403.19.12. 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 3403.19.12 was checked against BT2026 (cell BT2026!N5086), 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.