Vietnam Tariff Intelligence

HS 3811.21.90 detail

HS code	3811.21.90
Description	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils / - Additives for lubricating oils: / - - Containing petroleum oils or oils obtained from bituminous minerals: / - - - Other
Unit	kg
Generated	07/11/2026 14:50:41
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/38112190/

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!K5446
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N5446
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5446
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	0	0%	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!E5301

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E5262
ATIGA	2023	2023	0	AT!F5262
ATIGA	2024	2024	0	AT!G5262
ATIGA	2025	2025	0	AT!H5262
ATIGA	2026	2026	0	AT!I5262
ATIGA	2027	2027	0	AT!J5262
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5306
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5306
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5306
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5306
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5306
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5306
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5304
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5304
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5304
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5304
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5304
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5304
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5306
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5268
AIFTA	30/12/2022	2022	0	AI!F5264
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5264
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5264
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5264
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5264
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5264

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E5273
VKFTA	2023	2023	0	VK!F5273
VKFTA	2024	2024	0	VK!G5273
VKFTA	2025	2025	0	VK!H5273
VKFTA	2026	2026	0	VK!I5273
VKFTA	2027	2027	0	VK!J5273
VCFTA	2022	2022	1	VC!D5314
VCFTA	2023	2023	1	VC!E5314
VCFTA	2024	2024	0	VC!F5314
VCFTA	2025	2025	0	VC!G5314
VCFTA	2026	2026	0	VC!H5314
VCFTA	2027	2027	0	VC!I5314
VN-EAEU	2022	2022	0	EAV!D5315
VN-EAEU	2023	2023	0	EAV!E5315
VN-EAEU	2024	2024	0	EAV!F5315
VN-EAEU	2025	2025	0	EAV!G5315
VN-EAEU	2026	2026	0	EAV!H5315
VN-EAEU	2027	2027	0	EAV!I5315
AHKFTA	2022	2022	0	AKH!D5318
AHKFTA	2023	2023	0	AKH!E5318
AHKFTA	2024	2024	0	AKH!F5318
AHKFTA	2025	2025	0	AKH!G5318
AHKFTA	2026	2026	0	AKH!H5318
AHKFTA	2027	2027	0	AKH!I5318
EVFTA	2022	2022	0	EV-NK!D5287
EVFTA	2023	2023	0	EV-NK!E5287

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F5287
EVFTA	2025	2025	0	EV-NK!G5287
EVFTA	2026	2026	0	EV-NK!H5287
EVFTA	2027	2027	0	EV-NK!I5287
UKVFTA	2022	2022	0	UKV!D5289
UKVFTA	2023	2023	0	UKV!E5289
UKVFTA	2024	2024	0	UKV!F5289
UKVFTA	2025	2025	0	UKV!G5289
UKVFTA	2026	2026	0	UKV!H5289
UKVFTA	2027	2027	0	UKV!I5289
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5287
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5287
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5287
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5287
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5287
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5287
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5287
RCEP A	2022	2022	0	RCEPT-A!D5308
RCEP A	2023	2023	0	RCEPT-A!E5308
RCEP A	2024	2024	0	RCEPT-A!F5308
RCEP A	2025	2025	0	RCEPT-A!G5308
RCEP A	2026	2026	0	RCEPT-A!H5308
RCEP A	2027	2027	0	RCEPT-A!I5308
RCEP B	2022	2022	0	B!D5308
RCEP B	2023	2023	0	B!E5308
RCEP B	2024	2024	0	B!F5308

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G5308
RCEP B	2026	2026	0	B!H5308
RCEP B	2027	2027	0	B!I5308
RCEP C	2022	2022	0	C!D5308
RCEP C	2023	2023	0	C!E5308
RCEP C	2024	2024	0	C!F5308
RCEP C	2025	2025	0	C!G5308
RCEP C	2026	2026	0	C!H5308
RCEP C	2027	2027	0	C!I5308
RCEP D	2022	2022	0	D!D5308
RCEP D	2023	2023	0	D!E5308
RCEP D	2024	2024	0	D!F5308
RCEP D	2025	2025	0	D!G5308
RCEP D	2026	2026	0	D!H5308
RCEP D	2027	2027	0	D!I5308
RCEP E	2022	2022	0	E!D5311
RCEP E	2023	2023	0	E!E5311
RCEP E	2024	2024	0	E!F5311
RCEP E	2025	2025	0	E!G5311
RCEP E	2026	2026	0	E!H5311
RCEP E	2027	2027	0	E!I5311
RCEP F	2022	2022	0	F!D5308
RCEP F	2023	2023	0	F!E5308
RCEP F	2024	2024	0	F!F5308
RCEP F	2025	2025	0	F!G5308
RCEP F	2026	2026	0	F!H5308

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I5308
VIFTA	2024	2024	0	VI!F4890
VIFTA	2025	2025	0	VI!G4890
VIFTA	2026	2026	0	VI!H4890
VIFTA	2027	2027	0	VI!I4890

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 3811.21 has 2 lines; 3811.21.90 is distinguished from its siblings by: Other.	3811.21.10 Put up for retail sale	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 3811.21.90. 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 3811.21.90 was checked against BT2026 (cell BT2026!N5446), 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.