Vietnam Tariff Intelligence

HS 3823.19.90 detail

HS code	3823.19.90
Description	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols / - Industrial monocarboxylic fatty acids; acid oils from refining: / - - Other: / - - - Other
Unit	kg
Generated	03/11/2026 12:46:55
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/38231990/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5496
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N5496
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5496
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	7	7%	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!E5363

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E5324
ATIGA	2023	2023	0	AT!F5324
ATIGA	2024	2024	0	AT!G5324
ATIGA	2025	2025	0	AT!H5324
ATIGA	2026	2026	0	AT!I5324
ATIGA	2027	2027	0	AT!J5324
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5368
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5368
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5368
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5368
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5368
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5368
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5366
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5366
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5366
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5366
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5366
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5366
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5368
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5330
AIFTA	30/12/2022	2022	0	AI!F5326
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5326
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5326
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5326
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5326
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5326

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E5335
VKFTA	2023	2023	0	VK!F5335
VKFTA	2024	2024	0	VK!G5335
VKFTA	2025	2025	0	VK!H5335
VKFTA	2026	2026	0	VK!I5335
VKFTA	2027	2027	0	VK!J5335
VCFTA	2022	2022	2	VC!D5376
VCFTA	2023	2023	1	VC!E5376
VCFTA	2024	2024	0	VC!F5376
VCFTA	2025	2025	0	VC!G5376
VCFTA	2026	2026	0	VC!H5376
VCFTA	2027	2027	0	VC!I5376
VN-EAEU	2022	2022	0	EAV!D5377
VN-EAEU	2023	2023	0	EAV!E5377
VN-EAEU	2024	2024	0	EAV!F5377
VN-EAEU	2025	2025	0	EAV!G5377
VN-EAEU	2026	2026	0	EAV!H5377
VN-EAEU	2027	2027	0	EAV!I5377
AHKFTA	2022	2022	0	AKH!D5380
AHKFTA	2023	2023	0	AKH!E5380
AHKFTA	2024	2024	0	AKH!F5380
AHKFTA	2025	2025	0	AKH!G5380
AHKFTA	2026	2026	0	AKH!H5380
AHKFTA	2027	2027	0	AKH!I5380
EVFTA	2022	2022	5	EV-NK!D5349
EVFTA	2023	2023	3,3	EV-NK!E5349

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	1,6	EV-NK!F5349
EVFTA	2025	2025	0	EV-NK!G5349
EVFTA	2026	2026	0	EV-NK!H5349
EVFTA	2027	2027	0	EV-NK!I5349
UKVFTA	2022	2022	5	UKV!D5351
UKVFTA	2023	2023	3,3	UKV!E5351
UKVFTA	2024	2024	1,6	UKV!F5351
UKVFTA	2025	2025	0	UKV!G5351
UKVFTA	2026	2026	0	UKV!H5351
UKVFTA	2027	2027	0	UKV!I5351
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5349
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5349
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5349
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5349
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5349
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5349
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5349
RCEP A	2022	2022	0	RCEPT-A!D5370
RCEP A	2023	2023	0	RCEPT-A!E5370
RCEP A	2024	2024	0	RCEPT-A!F5370
RCEP A	2025	2025	0	RCEPT-A!G5370
RCEP A	2026	2026	0	RCEPT-A!H5370
RCEP A	2027	2027	0	RCEPT-A!I5370
RCEP B	2022	2022	0	B!D5370
RCEP B	2023	2023	0	B!E5370
RCEP B	2024	2024	0	B!F5370

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G5370
RCEP B	2026	2026	0	B!H5370
RCEP B	2027	2027	0	B!I5370
RCEP C	2022	2022	0	C!D5370
RCEP C	2023	2023	0	C!E5370
RCEP C	2024	2024	0	C!F5370
RCEP C	2025	2025	0	C!G5370
RCEP C	2026	2026	0	C!H5370
RCEP C	2027	2027	0	C!I5370
RCEP D	2022	2022	0	D!D5370
RCEP D	2023	2023	0	D!E5370
RCEP D	2024	2024	0	D!F5370
RCEP D	2025	2025	0	D!G5370
RCEP D	2026	2026	0	D!H5370
RCEP D	2027	2027	0	D!I5370
RCEP E	2022	2022	0	E!D5373
RCEP E	2023	2023	0	E!E5373
RCEP E	2024	2024	0	E!F5373
RCEP E	2025	2025	0	E!G5373
RCEP E	2026	2026	0	E!H5373
RCEP E	2027	2027	0	E!I5373
RCEP F	2022	2022	0	F!D5370
RCEP F	2023	2023	0	F!E5370
RCEP F	2024	2024	0	F!F5370
RCEP F	2025	2025	0	F!G5370
RCEP F	2026	2026	0	F!H5370

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I5370
VIFTA	2024	2024	9	VI!F4940
VIFTA	2025	2025	8	VI!G4940
VIFTA	2026	2026	7	VI!H4940
VIFTA	2027	2027	6	VI!I4940

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 3823.19 has 5 lines; 3823.19.90 is distinguished from its siblings by: Other.	3823.19.11 Coconut acid oil; 3823.19.19 Other; 3823.19.20 Palm fatty acid distillate; 3823.19.30 Palm kernel fatty acid distillate	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 3823.19.90. 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 10% for 3823.19.90 was checked against BT2026 (cell BT2026!N5496), 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.