

Dettaglio SA 3403.99.11

|                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Codice SA            | 3403.99.11                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Descrizione          | 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 / - Other: / - - Other: / - - - In liquid form: / - - - - Preparations for aircraft engines |
| Unità                | kg/lít                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Generato il          | 01/11/2026 17:31:41                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Versione dei dati    | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Stato della verifica | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata.                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Link                 | <a href="https://vietnamtariff.com/hs-code/34039911/">https://vietnamtariff.com/hs-code/34039911/</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

Imposte applicabili nel 2026

| Regime tariffario                | Valore di origine | Aliquota              | Base giuridica | in vigore  | Fonte        |
|----------------------------------|-------------------|-----------------------|----------------|------------|--------------|
| Dazio all'importazione ordinario | 7.5               | 7,5%                  | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K5097 |
| Preferenziale (NPF)              | 5                 | 5%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N5097 |
| IVA                              | 8/10              | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q5097 |
| Imposta speciale sui consumi     |                   | Nessun dato           |                |            |              |
| Imposta ambientale               |                   | Nessun dato           |                |            |              |
| Dazio all'esportazione           |                   | Nessun dato           |                |            |              |
| Aliquota all'esportazione CPTPP  |                   | Nessun dato           |                |            |              |
| Aliquota all'esportazione EVFTA  |                   | Nessun dato           |                |            |              |
| Aliquota all'esportazione UKVFTA |                   | Nessun dato           |                |            |              |

Aliquote preferenziali speciali (ALS) - 2026

| FTA | Valore di origine | Aliquota | Base dei dati | Periodo | Prova dell'origine | Base giuridica | Stato |
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|

|                   |     |      |                            |                                        |                                   |                |            |
|-------------------|-----|------|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| AANZFTA           | 0   | 0%   | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem |
| ACFTA             | 0   | 0%   | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AJCEP             | 0   | 0%   | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA             | 0   | 0%   | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA             | 0   | 0%   | Tariffa consolidata BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP             | 0   | 0%   | Tariffa consolidata BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA             | 0   | 0%   | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA            | 0   | 0%   | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| VCFTA             | 0   | 0%   | Tariffa consolidata BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| VJEPA             | 0   | 0%   | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem |
| VKFTA             | 0   | 0%   | Tariffa consolidata BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU           | 0   | 0%   | Tariffa consolidata BT2026 | 2026                                   | EAV                               | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO            | 0   | 0%   | Tariffa consolidata BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem |
| AHKFTA            | 1   | 1%   | Tariffa consolidata BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 2,5 | 2,5% | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato B) | 2,5 | 2,5% | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

|                   |     |             |                            |                         |                                   |                |             |
|-------------------|-----|-------------|----------------------------|-------------------------|-----------------------------------|----------------|-------------|
| RCEP (Allegato C) | 2,5 | 2,5%        | Tariffa consolidata BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem  |
| RCEP (Allegato E) | 2,5 | 2,5%        | Tariffa consolidata BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem  |
| RCEP (Allegato F) | 2,5 | 2,5%        | Tariffa consolidata BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem  |
| RCEP (Allegato D) | 2,7 | 2,7%        | Tariffa consolidata BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem  |
| VIFTA             | 2.9 | 2,9%        | Tariffa consolidata BT2026 | 2026                    | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem  |
| AIFTA             | 5   | 5%          | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026 | AI                                | 122/2022/NĐ-CP | Ad valorem  |
| VN-CAM            |     | Nessun dato | Nessun dato                |                         | S                                 | 56/2026/NĐ-CP  | Nessun dato |
| VNCU              |     | Nessun dato | Nessun dato                |                         | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | Nessun dato |

**Storico delle aliquote / riduzione per anno**

| FTA   | Periodo                                | Anno | Valore di origine | Fonte    |
|-------|----------------------------------------|------|-------------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AC!E4976 |
| ATIGA | 2022                                   | 2022 | 0                 | AT!E4937 |
| ATIGA | 2023                                   | 2023 | 0                 | AT!F4937 |
| ATIGA | 2024                                   | 2024 | 0                 | AT!G4937 |
| ATIGA | 2025                                   | 2025 | 0                 | AT!H4937 |
| ATIGA | 2026                                   | 2026 | 0                 | AT!I4937 |
| ATIGA | 2027                                   | 2027 | 0                 | AT!J4937 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0                 | AJ!E4981 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | AJ!F4981 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | AJ!G4981 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | AJ!H4981 |

| FTA     | Periodo                                | Anno | Valore di origine | Fonte      |
|---------|----------------------------------------|------|-------------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | AJ!I4981   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | AJ!J4981   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0                 | VJ!E4979   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | VJ!F4979   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | VJ!G4979   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | VJ!H4979   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | VJ!I4979   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | VJ!J4979   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AK!F4979   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AANZ!H4943 |
| AIFTA   | 30/12/2022                             | 2022 | 5                 | AI!F4939   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 5                 | AI!G4939   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 5                 | AI!H4939   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 5                 | AI!I4939   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 5                 | AI!J4939   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 5                 | AI!K4939   |
| VKFTA   | 2022                                   | 2022 | 0                 | VK!E4948   |
| VKFTA   | 2023                                   | 2023 | 0                 | VK!F4948   |
| VKFTA   | 2024                                   | 2024 | 0                 | VK!G4948   |
| VKFTA   | 2025                                   | 2025 | 0                 | VK!H4948   |
| VKFTA   | 2026                                   | 2026 | 0                 | VK!I4948   |
| VKFTA   | 2027                                   | 2027 | 0                 | VK!J4948   |
| VCFTA   | 2022                                   | 2022 | 0                 | VC!D4986   |
| VCFTA   | 2023                                   | 2023 | 0                 | VC!E4986   |
| VCFTA   | 2024                                   | 2024 | 0                 | VC!F4986   |
| VCFTA   | 2025                                   | 2025 | 0                 | VC!G4986   |

| FTA     | Periodo | Anno | Valore di origine | Fonte       |
|---------|---------|------|-------------------|-------------|
| VCFTA   | 2026    | 2026 | 0                 | VC!H4986    |
| VCFTA   | 2027    | 2027 | 0                 | VC!I4986    |
| VN-EAEU | 2022    | 2022 | 0                 | EAV!D4983   |
| VN-EAEU | 2023    | 2023 | 0                 | EAV!E4983   |
| VN-EAEU | 2024    | 2024 | 0                 | EAV!F4983   |
| VN-EAEU | 2025    | 2025 | 0                 | EAV!G4983   |
| VN-EAEU | 2026    | 2026 | 0                 | EAV!H4983   |
| VN-EAEU | 2027    | 2027 | 0                 | EAV!I4983   |
| AHKFTA  | 2022    | 2022 | 3                 | AKH!D4991   |
| AHKFTA  | 2023    | 2023 | 2                 | AKH!E4991   |
| AHKFTA  | 2024    | 2024 | 2                 | AKH!F4991   |
| AHKFTA  | 2025    | 2025 | 1                 | AKH!G4991   |
| AHKFTA  | 2026    | 2026 | 1                 | AKH!H4991   |
| AHKFTA  | 2027    | 2027 | 0                 | AKH!I4991   |
| EVFTA   | 2022    | 2022 | 2,5               | EV-NK!D4962 |
| EVFTA   | 2023    | 2023 | 1,6               | EV-NK!E4962 |
| EVFTA   | 2024    | 2024 | 0,8               | EV-NK!F4962 |
| EVFTA   | 2025    | 2025 | 0                 | EV-NK!G4962 |
| EVFTA   | 2026    | 2026 | 0                 | EV-NK!H4962 |
| EVFTA   | 2027    | 2027 | 0                 | EV-NK!I4962 |
| UKVFTA  | 2022    | 2022 | 2,5               | UKV!D4964   |
| UKVFTA  | 2023    | 2023 | 1,6               | UKV!E4964   |
| UKVFTA  | 2024    | 2024 | 0,8               | UKV!F4964   |
| UKVFTA  | 2025    | 2025 | 0                 | UKV!G4964   |
| UKVFTA  | 2026    | 2026 | 0                 | UKV!H4964   |
| UKVFTA  | 2027    | 2027 | 0                 | UKV!I4964   |

| FTA    | Periodo | Anno           | Valore di origine | Fonte         |
|--------|---------|----------------|-------------------|---------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0                 | CPTPP!D4962   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0                 | CPTPP!E4962   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0                 | CPTPP!F4962   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0                 | CPTPP!G4962   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0                 | CPTPP!H4962   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0                 | CPTPP!I4962   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0                 | CPTPP!J4962   |
| RCEP A | 2022    | 2022           | 4,5               | RCEPT-A!D4983 |
| RCEP A | 2023    | 2023           | 4                 | RCEPT-A!E4983 |
| RCEP A | 2024    | 2024           | 3,5               | RCEPT-A!F4983 |
| RCEP A | 2025    | 2025           | 3                 | RCEPT-A!G4983 |
| RCEP A | 2026    | 2026           | 2,5               | RCEPT-A!H4983 |
| RCEP A | 2027    | 2027           | 2                 | RCEPT-A!I4983 |
| RCEP B | 2022    | 2022           | 4,5               | B!D4983       |
| RCEP B | 2023    | 2023           | 4                 | B!E4983       |
| RCEP B | 2024    | 2024           | 3,5               | B!F4983       |
| RCEP B | 2025    | 2025           | 3                 | B!G4983       |
| RCEP B | 2026    | 2026           | 2,5               | B!H4983       |
| RCEP B | 2027    | 2027           | 2                 | B!I4983       |
| RCEP C | 2022    | 2022           | 4,5               | C!D4983       |
| RCEP C | 2023    | 2023           | 4                 | C!E4983       |
| RCEP C | 2024    | 2024           | 3,5               | C!F4983       |
| RCEP C | 2025    | 2025           | 3                 | C!G4983       |
| RCEP C | 2026    | 2026           | 2,5               | C!H4983       |
| RCEP C | 2027    | 2027           | 2                 | C!I4983       |
| RCEP D | 2022    | 2022           | 4,5               | D!D4983       |

| FTA    | Periodo | Anno | Valore di origine | Fonte    |
|--------|---------|------|-------------------|----------|
| RCEP D | 2023    | 2023 | 4,1               | D!E4983  |
| RCEP D | 2024    | 2024 | 3,6               | D!F4983  |
| RCEP D | 2025    | 2025 | 3,2               | D!G4983  |
| RCEP D | 2026    | 2026 | 2,7               | D!H4983  |
| RCEP D | 2027    | 2027 | 2,3               | D!I4983  |
| RCEP E | 2022    | 2022 | 4,5               | E!D4986  |
| RCEP E | 2023    | 2023 | 4                 | E!E4986  |
| RCEP E | 2024    | 2024 | 3,5               | E!F4986  |
| RCEP E | 2025    | 2025 | 3                 | E!G4986  |
| RCEP E | 2026    | 2026 | 2,5               | E!H4986  |
| RCEP E | 2027    | 2027 | 2                 | E!I4986  |
| RCEP F | 2022    | 2022 | 4,5               | F!D4983  |
| RCEP F | 2023    | 2023 | 4                 | F!E4983  |
| RCEP F | 2024    | 2024 | 3,5               | F!F4983  |
| RCEP F | 2025    | 2025 | 3                 | F!G4983  |
| RCEP F | 2026    | 2026 | 2,5               | F!H4983  |
| RCEP F | 2027    | 2027 | 2                 | F!I4983  |
| VIFTA  | 2024    | 2024 | 4.3               | VI!F4597 |
| VIFTA  | 2025    | 2025 | 3.6               | VI!G4597 |
| VIFTA  | 2026    | 2026 | 2.9               | VI!H4597 |
| VIFTA  | 2027    | 2027 | 2.1               | VI!I4597 |

Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|

|         |        |                                                            |                                                                                                                                       |                                                                                           |                |                                                                                                              |                                                   |
|---------|--------|------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|----------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| FTA-013 | YELLOW | FTA rate not lower than MFN                                | AFTA 5%: 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. | Non verificato – controllo necessario             |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 3403.99 has 4 lines; 3403.99.11 is distinguished from its siblings by: Preparations for aircraft engines.                  | 3403.99.12 Other preparations containing silicone oil; 3403.99.19 Other; 3403.99.90 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain.                  | Non verificato – controllo necessario             |
| 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.                                               | Non verificato – controllo necessario             |
| 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).              | Non verificato – controllo necessario             |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 3403.99.11. This does NOT mean there is no risk.                                          |                                                                                           |                | Check the MOIT Trade Remedies Authority database.                                                            | Non verificato – controllo necessario             |
| DQ-001  | GREEN  | MFN rate present in the source                             | The MFN rate 5% for 3403.99.11 was checked against BT2026 (cell BT2026!N5097), 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.     | Verificato rispetto al file tariffario di origine |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.