Vietnam Tariff Intelligence

HS 3403.99.12 detail

HS code	3403.99.12
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 / - Other: / - - Other: / - - - In liquid form: / - - - - Other preparations containing silicone oil
Unit	kg/lít
Generated	05/11/2026 17:07:10
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://vietnamtariff.com/hs-code/34039912/

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!K5098
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N5098
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5098
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E4977
ATIGA	2022	2022	0	AT!E4938
ATIGA	2023	2023	0	AT!F4938
ATIGA	2024	2024	0	AT!G4938
ATIGA	2025	2025	0	AT!H4938
ATIGA	2026	2026	0	AT!I4938
ATIGA	2027	2027	0	AT!J4938
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4982
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4982
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4982
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4982
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4982
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4982
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4980
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4980
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4980
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4980
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4980
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4980
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4980
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4944
AIFTA	30/12/2022	2022	5	AI!F4940
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G4940
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H4940
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I4940
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J4940
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K4940

VKFTA	2022	2022	0	VK!E4949
VKFTA	2023	2023	0	VK!F4949
VKFTA	2024	2024	0	VK!G4949
VKFTA	2025	2025	0	VK!H4949
VKFTA	2026	2026	0	VK!I4949
VKFTA	2027	2027	0	VK!J4949
VCFTA	2022	2022	0	VC!D4987
VCFTA	2023	2023	0	VC!E4987
VCFTA	2024	2024	0	VC!F4987
VCFTA	2025	2025	0	VC!G4987
VCFTA	2026	2026	0	VC!H4987
VCFTA	2027	2027	0	VC!I4987
VN-EAEU	2022	2022	0	EAV!D4984
VN-EAEU	2023	2023	0	EAV!E4984
VN-EAEU	2024	2024	0	EAV!F4984
VN-EAEU	2025	2025	0	EAV!G4984
VN-EAEU	2026	2026	0	EAV!H4984
VN-EAEU	2027	2027	0	EAV!I4984
AHKFTA	2022	2022	3	AKH!D4992
AHKFTA	2023	2023	2	AKH!E4992
AHKFTA	2024	2024	2	AKH!F4992
AHKFTA	2025	2025	1	AKH!G4992
AHKFTA	2026	2026	1	AKH!H4992
AHKFTA	2027	2027	0	AKH!I4992
EVFTA	2022	2022	2,5	EV-NK!D4963
EVFTA	2023	2023	1,6	EV-NK!E4963
EVFTA	2024	2024	0,8	EV-NK!F4963

EVFTA	2025	2025	0	EV-NK!G4963
EVFTA	2026	2026	0	EV-NK!H4963
EVFTA	2027	2027	0	EV-NK!I4963
UKVFTA	2022	2022	2,5	UKV!D4965
UKVFTA	2023	2023	1,6	UKV!E4965
UKVFTA	2024	2024	0,8	UKV!F4965
UKVFTA	2025	2025	0	UKV!G4965
UKVFTA	2026	2026	0	UKV!H4965
UKVFTA	2027	2027	0	UKV!I4965
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4963
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4963
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4963
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4963
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4963
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4963
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4963
RCEP A	2022	2022	4,5	RCEPT-A!D4984
RCEP A	2023	2023	4	RCEPT-A!E4984
RCEP A	2024	2024	3,5	RCEPT-A!F4984
RCEP A	2025	2025	3	RCEPT-A!G4984
RCEP A	2026	2026	2,5	RCEPT-A!H4984
RCEP A	2027	2027	2	RCEPT-A!I4984
RCEP B	2022	2022	4,5	B!D4984
RCEP B	2023	2023	4	B!E4984
RCEP B	2024	2024	3,5	B!F4984
RCEP B	2025	2025	3	B!G4984
RCEP B	2026	2026	2,5	B!H4984

RCEP B	2027	2027	2	B!I4984
RCEP C	2022	2022	4,5	C!D4984
RCEP C	2023	2023	4	C!E4984
RCEP C	2024	2024	3,5	C!F4984
RCEP C	2025	2025	3	C!G4984
RCEP C	2026	2026	2,5	C!H4984
RCEP C	2027	2027	2	C!I4984
RCEP D	2022	2022	4,5	D!D4984
RCEP D	2023	2023	4,1	D!E4984
RCEP D	2024	2024	3,6	D!F4984
RCEP D	2025	2025	3,2	D!G4984
RCEP D	2026	2026	2,7	D!H4984
RCEP D	2027	2027	2,3	D!I4984
RCEP E	2022	2022	4,5	E!D4987
RCEP E	2023	2023	4	E!E4987
RCEP E	2024	2024	3,5	E!F4987
RCEP E	2025	2025	3	E!G4987
RCEP E	2026	2026	2,5	E!H4987
RCEP E	2027	2027	2	E!I4987
RCEP F	2022	2022	4,5	F!D4984
RCEP F	2023	2023	4	F!E4984
RCEP F	2024	2024	3,5	F!F4984
RCEP F	2025	2025	3	F!G4984
RCEP F	2026	2026	2,5	F!H4984
RCEP F	2027	2027	2	F!I4984
VIFTA	2024	2024	4.3	VI!F4598
VIFTA	2025	2025	3.6	VI!G4598

VIFTA	2026	2026	2.9	VI!H4598
VIFTA	2027	2027	2.1	VI!I4598

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 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.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3403.99 has 4 lines; 3403.99.12 is distinguished from its siblings by: Other preparations containing silicone oil.	3403.99.11 Preparations for aircraft engines; 3403.99.19 Other; 3403.99.90 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 3403.99.12. 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 3403.99.12 was checked against BT2026 (cell BT2026!N5098), 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.