Vietnam Tariff Intelligence

HS 3803.00.00 detail

HS code	3803.00.00
Description	Tall oil, whether or not refined
Unit	kg/lít
Generated	12/11/2026 04:45:24
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/38030000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5342
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5342
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5342
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E5189
ATIGA	2022	2022	0	AT!E5150

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F5150
ATIGA	2024	2024	0	AT!G5150
ATIGA	2025	2025	0	AT!H5150
ATIGA	2026	2026	0	AT!I5150
ATIGA	2027	2027	0	AT!J5150
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5194
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5194
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5194
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5194
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5194
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5194
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5192
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5192
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5192
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5192
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5192
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5192
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5192
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5156
AIFTA	30/12/2022	2022	0	AI!F5152
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5152
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5152
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5152
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5152
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5152
VKFTA	2022	2022	0	VK!E5161

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F5161
VKFTA	2024	2024	0	VK!G5161
VKFTA	2025	2025	0	VK!H5161
VKFTA	2026	2026	0	VK!I5161
VKFTA	2027	2027	0	VK!J5161
VCFTA	2022	2022	1	VC!D5199
VCFTA	2023	2023	1	VC!E5199
VCFTA	2024	2024	0	VC!F5199
VCFTA	2025	2025	0	VC!G5199
VCFTA	2026	2026	0	VC!H5199
VCFTA	2027	2027	0	VC!I5199
VN-EAEU	2022	2022	0	EAV!D5196
VN-EAEU	2023	2023	0	EAV!E5196
VN-EAEU	2024	2024	0	EAV!F5196
VN-EAEU	2025	2025	0	EAV!G5196
VN-EAEU	2026	2026	0	EAV!H5196
VN-EAEU	2027	2027	0	EAV!I5196
AHKFTA	2022	2022	0	AKH!D5204
AHKFTA	2023	2023	0	AKH!E5204
AHKFTA	2024	2024	0	AKH!F5204
AHKFTA	2025	2025	0	AKH!G5204
AHKFTA	2026	2026	0	AKH!H5204
AHKFTA	2027	2027	0	AKH!I5204
EVFTA	2022	2022	0	EV-NK!D5175
EVFTA	2023	2023	0	EV-NK!E5175
EVFTA	2024	2024	0	EV-NK!F5175

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G5175
EVFTA	2026	2026	0	EV-NK!H5175
EVFTA	2027	2027	0	EV-NK!I5175
UKVFTA	2022	2022	0	UKV!D5177
UKVFTA	2023	2023	0	UKV!E5177
UKVFTA	2024	2024	0	UKV!F5177
UKVFTA	2025	2025	0	UKV!G5177
UKVFTA	2026	2026	0	UKV!H5177
UKVFTA	2027	2027	0	UKV!I5177
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5175
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5175
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5175
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5175
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5175
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5175
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5175
RCEP A	2022	2022	0	RCEPT-A!D5196
RCEP A	2023	2023	0	RCEPT-A!E5196
RCEP A	2024	2024	0	RCEPT-A!F5196
RCEP A	2025	2025	0	RCEPT-A!G5196
RCEP A	2026	2026	0	RCEPT-A!H5196
RCEP A	2027	2027	0	RCEPT-A!I5196
RCEP B	2022	2022	0	B!D5196
RCEP B	2023	2023	0	B!E5196
RCEP B	2024	2024	0	B!F5196
RCEP B	2025	2025	0	B!G5196

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H5196
RCEP B	2027	2027	0	B!I5196
RCEP C	2022	2022	0	C!D5196
RCEP C	2023	2023	0	C!E5196
RCEP C	2024	2024	0	C!F5196
RCEP C	2025	2025	0	C!G5196
RCEP C	2026	2026	0	C!H5196
RCEP C	2027	2027	0	C!I5196
RCEP D	2022	2022	0	D!D5196
RCEP D	2023	2023	0	D!E5196
RCEP D	2024	2024	0	D!F5196
RCEP D	2025	2025	0	D!G5196
RCEP D	2026	2026	0	D!H5196
RCEP D	2027	2027	0	D!I5196
RCEP E	2022	2022	0	E!D5199
RCEP E	2023	2023	0	E!E5199
RCEP E	2024	2024	0	E!F5199
RCEP E	2025	2025	0	E!G5199
RCEP E	2026	2026	0	E!H5199
RCEP E	2027	2027	0	E!I5199
RCEP F	2022	2022	0	F!D5196
RCEP F	2023	2023	0	F!E5196
RCEP F	2024	2024	0	F!F5196
RCEP F	2025	2025	0	F!G5196
RCEP F	2026	2026	0	F!H5196
RCEP F	2027	2027	0	F!I5196

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F4786
VIFTA	2025	2025	0	VI!G4786
VIFTA	2026	2026	0	VI!H4786
VIFTA	2027	2027	0	VI!I4786

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 3803.00.00. 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 0% for 3803.00.00 was checked against BT2026 (cell BT2026!N5342), 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.