Vietnam Tariff Intelligence

HS 3811.90.90 detail

HS code	3811.90.90
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 / - Other: / - - Other
Unit	kg
Generated	03/11/2026 19:28:16
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/38119090/

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!K5450
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5450
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5450
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!E5305

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E5266
ATIGA	2023	2023	0	AT!F5266
ATIGA	2024	2024	0	AT!G5266
ATIGA	2025	2025	0	AT!H5266
ATIGA	2026	2026	0	AT!I5266
ATIGA	2027	2027	0	AT!J5266
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5310
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5310
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5310
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5310
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5310
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5310
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5308
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5308
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5308
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5308
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5308
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5308
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5310
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5272
AIFTA	30/12/2022	2022	0	AI!F5268
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5268
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5268
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5268
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5268
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5268

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E5277
VKFTA	2023	2023	0	VK!F5277
VKFTA	2024	2024	0	VK!G5277
VKFTA	2025	2025	0	VK!H5277
VKFTA	2026	2026	0	VK!I5277
VKFTA	2027	2027	0	VK!J5277
VCFTA	2022	2022	1	VC!D5318
VCFTA	2023	2023	1	VC!E5318
VCFTA	2024	2024	0	VC!F5318
VCFTA	2025	2025	0	VC!G5318
VCFTA	2026	2026	0	VC!H5318
VCFTA	2027	2027	0	VC!I5318
VN-EAEU	2022	2022	0	EAV!D5319
VN-EAEU	2023	2023	0	EAV!E5319
VN-EAEU	2024	2024	0	EAV!F5319
VN-EAEU	2025	2025	0	EAV!G5319
VN-EAEU	2026	2026	0	EAV!H5319
VN-EAEU	2027	2027	0	EAV!I5319
AHKFTA	2022	2022	0	AKH!D5322
AHKFTA	2023	2023	0	AKH!E5322
AHKFTA	2024	2024	0	AKH!F5322
AHKFTA	2025	2025	0	AKH!G5322
AHKFTA	2026	2026	0	AKH!H5322
AHKFTA	2027	2027	0	AKH!I5322
EVFTA	2022	2022	0	EV-NK!D5291
EVFTA	2023	2023	0	EV-NK!E5291

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F5291
EVFTA	2025	2025	0	EV-NK!G5291
EVFTA	2026	2026	0	EV-NK!H5291
EVFTA	2027	2027	0	EV-NK!I5291
UKVFTA	2022	2022	0	UKV!D5293
UKVFTA	2023	2023	0	UKV!E5293
UKVFTA	2024	2024	0	UKV!F5293
UKVFTA	2025	2025	0	UKV!G5293
UKVFTA	2026	2026	0	UKV!H5293
UKVFTA	2027	2027	0	UKV!I5293
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5291
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5291
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5291
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5291
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5291
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5291
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5291
RCEP A	2022	2022	0	RCEPT-A!D5312
RCEP A	2023	2023	0	RCEPT-A!E5312
RCEP A	2024	2024	0	RCEPT-A!F5312
RCEP A	2025	2025	0	RCEPT-A!G5312
RCEP A	2026	2026	0	RCEPT-A!H5312
RCEP A	2027	2027	0	RCEPT-A!I5312
RCEP B	2022	2022	0	B!D5312
RCEP B	2023	2023	0	B!E5312
RCEP B	2024	2024	0	B!F5312

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G5312
RCEP B	2026	2026	0	B!H5312
RCEP B	2027	2027	0	B!I5312
RCEP C	2022	2022	0	C!D5312
RCEP C	2023	2023	0	C!E5312
RCEP C	2024	2024	0	C!F5312
RCEP C	2025	2025	0	C!G5312
RCEP C	2026	2026	0	C!H5312
RCEP C	2027	2027	0	C!I5312
RCEP D	2022	2022	0	D!D5312
RCEP D	2023	2023	0	D!E5312
RCEP D	2024	2024	0	D!F5312
RCEP D	2025	2025	0	D!G5312
RCEP D	2026	2026	0	D!H5312
RCEP D	2027	2027	0	D!I5312
RCEP E	2022	2022	0	E!D5315
RCEP E	2023	2023	0	E!E5315
RCEP E	2024	2024	0	E!F5315
RCEP E	2025	2025	0	E!G5315
RCEP E	2026	2026	0	E!H5315
RCEP E	2027	2027	0	E!I5315
RCEP F	2022	2022	0	F!D5312
RCEP F	2023	2023	0	F!E5312
RCEP F	2024	2024	0	F!F5312
RCEP F	2025	2025	0	F!G5312
RCEP F	2026	2026	0	F!H5312

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I5312
VIFTA	2024	2024	0	VI!F4894
VIFTA	2025	2025	0	VI!G4894
VIFTA	2026	2026	0	VI!H4894
VIFTA	2027	2027	0	VI!I4894

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 3811.90 has 2 lines; 3811.90.90 is distinguished from its siblings by: Other.	3811.90.10 Rust preventatives or corrosion inhibitors	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 3811.90.90. 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 0% for 3811.90.90 was checked against BT2026 (cell BT2026!N5450), 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.