Vietnam Tariff Intelligence

HS 3823.12.00 detail

HS code	3823.12.00
Description	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols / - Industrial monocarboxylic fatty acids; acid oils from refining: / - - Oleic acid
Unit	kg
Generated	06/11/2026 08:45:12
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/38231200/

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!K5488
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N5488
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5488
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	4.9	4.9%	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!E5355

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E5316
ATIGA	2023	2023	0	AT!F5316
ATIGA	2024	2024	0	AT!G5316
ATIGA	2025	2025	0	AT!H5316
ATIGA	2026	2026	0	AT!I5316
ATIGA	2027	2027	0	AT!J5316
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5360
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5360
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5360
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5360
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5360
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5360
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5358
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5358
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5358
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5358
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5358
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5358
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5360
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5322
AIFTA	30/12/2022	2022	0	AI!F5318
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5318
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5318
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5318
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5318
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5318

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E5327
VKFTA	2023	2023	0	VK!F5327
VKFTA	2024	2024	0	VK!G5327
VKFTA	2025	2025	0	VK!H5327
VKFTA	2026	2026	0	VK!I5327
VKFTA	2027	2027	0	VK!J5327
VCFTA	2022	2022	2	VC!D5368
VCFTA	2023	2023	1	VC!E5368
VCFTA	2024	2024	0	VC!F5368
VCFTA	2025	2025	0	VC!G5368
VCFTA	2026	2026	0	VC!H5368
VCFTA	2027	2027	0	VC!I5368
VN-EAEU	2022	2022	0	EAV!D5369
VN-EAEU	2023	2023	0	EAV!E5369
VN-EAEU	2024	2024	0	EAV!F5369
VN-EAEU	2025	2025	0	EAV!G5369
VN-EAEU	2026	2026	0	EAV!H5369
VN-EAEU	2027	2027	0	EAV!I5369
AHKFTA	2022	2022	0	AKH!D5372
AHKFTA	2023	2023	0	AKH!E5372
AHKFTA	2024	2024	0	AKH!F5372
AHKFTA	2025	2025	0	AKH!G5372
AHKFTA	2026	2026	0	AKH!H5372
AHKFTA	2027	2027	0	AKH!I5372
EVFTA	2022	2022	0	EV-NK!D5341
EVFTA	2023	2023	0	EV-NK!E5341

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F5341
EVFTA	2025	2025	0	EV-NK!G5341
EVFTA	2026	2026	0	EV-NK!H5341
EVFTA	2027	2027	0	EV-NK!I5341
UKVFTA	2022	2022	0	UKV!D5343
UKVFTA	2023	2023	0	UKV!E5343
UKVFTA	2024	2024	0	UKV!F5343
UKVFTA	2025	2025	0	UKV!G5343
UKVFTA	2026	2026	0	UKV!H5343
UKVFTA	2027	2027	0	UKV!I5343
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5341
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5341
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5341
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5341
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5341
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5341
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5341
RCEP A	2022	2022	0	RCEPT-A!D5362
RCEP A	2023	2023	0	RCEPT-A!E5362
RCEP A	2024	2024	0	RCEPT-A!F5362
RCEP A	2025	2025	0	RCEPT-A!G5362
RCEP A	2026	2026	0	RCEPT-A!H5362
RCEP A	2027	2027	0	RCEPT-A!I5362
RCEP B	2022	2022	0	B!D5362
RCEP B	2023	2023	0	B!E5362
RCEP B	2024	2024	0	B!F5362

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G5362
RCEP B	2026	2026	0	B!H5362
RCEP B	2027	2027	0	B!I5362
RCEP C	2022	2022	0	C!D5362
RCEP C	2023	2023	0	C!E5362
RCEP C	2024	2024	0	C!F5362
RCEP C	2025	2025	0	C!G5362
RCEP C	2026	2026	0	C!H5362
RCEP C	2027	2027	0	C!I5362
RCEP D	2022	2022	0	D!D5362
RCEP D	2023	2023	0	D!E5362
RCEP D	2024	2024	0	D!F5362
RCEP D	2025	2025	0	D!G5362
RCEP D	2026	2026	0	D!H5362
RCEP D	2027	2027	0	D!I5362
RCEP E	2022	2022	0	E!D5365
RCEP E	2023	2023	0	E!E5365
RCEP E	2024	2024	0	E!F5365
RCEP E	2025	2025	0	E!G5365
RCEP E	2026	2026	0	E!H5365
RCEP E	2027	2027	0	E!I5365
RCEP F	2022	2022	0	F!D5362
RCEP F	2023	2023	0	F!E5362
RCEP F	2024	2024	0	F!F5362
RCEP F	2025	2025	0	F!G5362
RCEP F	2026	2026	0	F!H5362

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I5362
VIFTA	2024	2024	6.3	VI!F4932
VIFTA	2025	2025	5.6	VI!G4932
VIFTA	2026	2026	4.9	VI!H4932
VIFTA	2027	2027	4.2	VI!I4932

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 3823.12.00. 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 10% for 3823.12.00 was checked against BT2026 (cell BT2026!N5488), 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.