Vietnam Tariff Intelligence

HS 3826.00.90 detail

HS code	3826.00.90
Description	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals / - Other
Unit	kg/lít
Generated	05/11/2026 01:01:25
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/38260090/

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!K5551
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5551
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5551
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 (-ID)	0% (except ID)	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!E5421

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E5382
ATIGA	2023	2023	0	AT!F5382
ATIGA	2024	2024	0	AT!G5382
ATIGA	2025	2025	0	AT!H5382
ATIGA	2026	2026	0	AT!I5382
ATIGA	2027	2027	0	AT!J5382
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5426
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5426
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5426
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5426
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5426
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5426
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5424
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5424
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5424
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5424
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5424
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5424
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5426
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5388
AIFTA	30/12/2022	2022	0	AI!F5384
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5384
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5384
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5384
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5384
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5384

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E5393
VKFTA	2023	2023	0	VK!F5393
VKFTA	2024	2024	0	VK!G5393
VKFTA	2025	2025	0	VK!H5393
VKFTA	2026	2026	0	VK!I5393
VKFTA	2027	2027	0	VK!J5393
VCFTA	2022	2022	0	VC!D5434
VCFTA	2023	2023	0	VC!E5434
VCFTA	2024	2024	0	VC!F5434
VCFTA	2025	2025	0	VC!G5434
VCFTA	2026	2026	0	VC!H5434
VCFTA	2027	2027	0	VC!I5434
VN-EAEU	2022	2022	0	EAV!D5435
VN-EAEU	2023	2023	0	EAV!E5435
VN-EAEU	2024	2024	0	EAV!F5435
VN-EAEU	2025	2025	0	EAV!G5435
VN-EAEU	2026	2026	0	EAV!H5435
VN-EAEU	2027	2027	0	EAV!I5435
AHKFTA	2022	2022	0	AKH!D5438
AHKFTA	2023	2023	0	AKH!E5438
AHKFTA	2024	2024	0	AKH!F5438
AHKFTA	2025	2025	0	AKH!G5438
AHKFTA	2026	2026	0	AKH!H5438
AHKFTA	2027	2027	0	AKH!I5438
EVFTA	2022	2022	0	EV-NK!D5407
EVFTA	2023	2023	0	EV-NK!E5407

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F5407
EVFTA	2025	2025	0	EV-NK!G5407
EVFTA	2026	2026	0	EV-NK!H5407
EVFTA	2027	2027	0	EV-NK!I5407
UKVFTA	2022	2022	0	UKV!D5409
UKVFTA	2023	2023	0	UKV!E5409
UKVFTA	2024	2024	0	UKV!F5409
UKVFTA	2025	2025	0	UKV!G5409
UKVFTA	2026	2026	0	UKV!H5409
UKVFTA	2027	2027	0	UKV!I5409
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5407
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5407
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5407
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5407
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5407
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5407
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5407
RCEP A	2022	2022	0	RCEPT-A!D5428
RCEP A	2023	2023	0	RCEPT-A!E5428
RCEP A	2024	2024	0	RCEPT-A!F5428
RCEP A	2025	2025	0	RCEPT-A!G5428
RCEP A	2026	2026	0	RCEPT-A!H5428
RCEP A	2027	2027	0	RCEPT-A!I5428
RCEP B	2022	2022	0	B!D5428
RCEP B	2023	2023	0	B!E5428
RCEP B	2024	2024	0	B!F5428

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G5428
RCEP B	2026	2026	0	B!H5428
RCEP B	2027	2027	0	B!I5428
RCEP C	2022	2022	0	C!D5428
RCEP C	2023	2023	0	C!E5428
RCEP C	2024	2024	0	C!F5428
RCEP C	2025	2025	0	C!G5428
RCEP C	2026	2026	0	C!H5428
RCEP C	2027	2027	0	C!I5428
RCEP D	2022	2022	0	D!D5428
RCEP D	2023	2023	0	D!E5428
RCEP D	2024	2024	0	D!F5428
RCEP D	2025	2025	0	D!G5428
RCEP D	2026	2026	0	D!H5428
RCEP D	2027	2027	0	D!I5428
RCEP E	2022	2022	0	E!D5431
RCEP E	2023	2023	0	E!E5431
RCEP E	2024	2024	0	E!F5431
RCEP E	2025	2025	0	E!G5431
RCEP E	2026	2026	0	E!H5431
RCEP E	2027	2027	0	E!I5431
RCEP F	2022	2022	0	F!D5428
RCEP F	2023	2023	0	F!E5428
RCEP F	2024	2024	0	F!F5428
RCEP F	2025	2025	0	F!G5428
RCEP F	2026	2026	0	F!H5428

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I5428
VIFTA	2024	2024	0	VI!F4995
VIFTA	2025	2025	0	VI!G4995
VIFTA	2026	2026	0	VI!H4995
VIFTA	2027	2027	0	VI!I4995

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 3826.00 has 6 lines; 3826.00.90 is distinguished from its siblings by: Other.	3826.00.10 Coconut methyl ester (CME); 3826.00.21 With methyl ester content 96.5% or more but not exceeding 98%; 3826.00.22 With methyl ester content exceeding 98%; 3826.00.29 Other; 3826.00.30 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 3826.00.90. 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 3826.00.90 was checked against BT2026 (cell BT2026!N5551), 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.