Vietnam Tariff Intelligence

HS 3827.39.10 detail

HS code	3827.39.10
Description	Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included / - Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs): / - - Other: / - - - Transformer and circuit breaker oils, containing by weight less than 70% of petroleum oils or of oils obtained from bituminous minerals
Unit	kg
Generated	07/11/2026 14:40:16
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/38273910/

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!K5565
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N5565
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5565
Excise tax		No data			
Environmental tax	MT	Env. tax – see schedule	579/2018/UBTVQH14	2018-09-26	BT2026!CV5565
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate	0	0%	116/2022/NĐ-CP	2022-12-30	BT2026!CP5565
UKVFTA export rate	0	0%	117/2022/NĐ-CP	2022-12-30	BT2026!CS5565

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
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	3.5	3.5%	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!E5436
ATIGA	2022	2022	0	AT!E5397
ATIGA	2023	2023	0	AT!F5397
ATIGA	2024	2024	0	AT!G5397
ATIGA	2025	2025	0	AT!H5397
ATIGA	2026	2026	0	AT!I5397
ATIGA	2027	2027	0	AT!J5397
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5441
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5441
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5441
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5441
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5441
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5441
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5439
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5439
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5439
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5439
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5439
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5439
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5441
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5403
AIFTA	30/12/2022	2022	0	AI!F5399
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5399
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5399
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5399
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5399
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5399

VKFTA	2022	2022	0	VK!E5408
VKFTA	2023	2023	0	VK!F5408
VKFTA	2024	2024	0	VK!G5408
VKFTA	2025	2025	0	VK!H5408
VKFTA	2026	2026	0	VK!I5408
VKFTA	2027	2027	0	VK!J5408
VCFTA	2022	2022	0	VC!D5449
VCFTA	2023	2023	0	VC!E5449
VCFTA	2024	2024	0	VC!F5449
VCFTA	2025	2025	0	VC!G5449
VCFTA	2026	2026	0	VC!H5449
VCFTA	2027	2027	0	VC!I5449
VN-EAEU	2022	2022	0	EAV!D5450
VN-EAEU	2023	2023	0	EAV!E5450
VN-EAEU	2024	2024	0	EAV!F5450
VN-EAEU	2025	2025	0	EAV!G5450
VN-EAEU	2026	2026	0	EAV!H5450
VN-EAEU	2027	2027	0	EAV!I5450
AHKFTA	2022	2022	0	AKH!D5453
AHKFTA	2023	2023	0	AKH!E5453
AHKFTA	2024	2024	0	AKH!F5453
AHKFTA	2025	2025	0	AKH!G5453
AHKFTA	2026	2026	0	AKH!H5453
AHKFTA	2027	2027	0	AKH!I5453
EVFTA	2022	2022	0	EV-NK!D5422
EVFTA	2023	2023	0	EV-NK!E5422
EVFTA	2024	2024	0	EV-NK!F5422

EVFTA	2025	2025	0	EV-NK!G5422
EVFTA	2026	2026	0	EV-NK!H5422
EVFTA	2027	2027	0	EV-NK!I5422
UKVFTA	2022	2022	0	UKV!D5424
UKVFTA	2023	2023	0	UKV!E5424
UKVFTA	2024	2024	0	UKV!F5424
UKVFTA	2025	2025	0	UKV!G5424
UKVFTA	2026	2026	0	UKV!H5424
UKVFTA	2027	2027	0	UKV!I5424
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5422
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5422
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5422
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5422
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5422
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5422
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5422
RCEP A	2022	2022	0	RCEPT-A!D5443
RCEP A	2023	2023	0	RCEPT-A!E5443
RCEP A	2024	2024	0	RCEPT-A!F5443
RCEP A	2025	2025	0	RCEPT-A!G5443
RCEP A	2026	2026	0	RCEPT-A!H5443
RCEP A	2027	2027	0	RCEPT-A!I5443
RCEP B	2022	2022	0	B!D5443
RCEP B	2023	2023	0	B!E5443
RCEP B	2024	2024	0	B!F5443
RCEP B	2025	2025	0	B!G5443
RCEP B	2026	2026	0	B!H5443

RCEP B	2027	2027	0	B!I5443
RCEP C	2022	2022	0	C!D5443
RCEP C	2023	2023	0	C!E5443
RCEP C	2024	2024	0	C!F5443
RCEP C	2025	2025	0	C!G5443
RCEP C	2026	2026	0	C!H5443
RCEP C	2027	2027	0	C!I5443
RCEP D	2022	2022	0	D!D5443
RCEP D	2023	2023	0	D!E5443
RCEP D	2024	2024	0	D!F5443
RCEP D	2025	2025	0	D!G5443
RCEP D	2026	2026	0	D!H5443
RCEP D	2027	2027	0	D!I5443
RCEP E	2022	2022	0	E!D5446
RCEP E	2023	2023	0	E!E5446
RCEP E	2024	2024	0	E!F5446
RCEP E	2025	2025	0	E!G5446
RCEP E	2026	2026	0	E!H5446
RCEP E	2027	2027	0	E!I5446
RCEP F	2022	2022	0	F!D5443
RCEP F	2023	2023	0	F!E5443
RCEP F	2024	2024	0	F!F5443
RCEP F	2025	2025	0	F!G5443
RCEP F	2026	2026	0	F!H5443
RCEP F	2027	2027	0	F!I5443
VIFTA	2024	2024	4,5	VI!F5009
VIFTA	2025	2025	4	VI!G5009

VIFTA	2026	2026	3.5	VI!H5009
VIFTA	2027	2027	3	VI!I5009

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 3827.39 has 2 lines; 3827.39.10 is distinguished from its siblings by: Transformer and circuit breaker oils, containing by weight less than 70% of petroleum oils or of oils obtained from bituminous minerals.	3827.39.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	3827.39.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 3827.39.10	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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
TAX-003	YELLOW	Subject to environmental protection tax	The environmental tax column shows "MT" – a specific tax per unit.		109/2025/UBTVQH15	Look up the 2026 environmental tax schedule and enter quantity to compute.	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3827.39.10. 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 3827.39.10 was checked against BT2026 (cell BT2026!N5565), 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.