Vietnam Tariff Intelligence

HS 3403.91.11 detail

HS code	3403.91.11
Description	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals / - Other: / - - Preparations for the treatment of textile materials, leather, furskins or other materials: / - - - In liquid form: / - - - - Preparations containing silicone oil
Unit	kg/lít
Generated	05/11/2026 12:07:59
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/34039111/

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!K5092
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N5092
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5092
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
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!E4971
ATIGA	2022	2022	0	AT!E4932
ATIGA	2023	2023	0	AT!F4932
ATIGA	2024	2024	0	AT!G4932
ATIGA	2025	2025	0	AT!H4932
ATIGA	2026	2026	0	AT!I4932
ATIGA	2027	2027	0	AT!J4932
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4976
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4976
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4976
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4976
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4976
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4976
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4974
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4974
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4974
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4974
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4974
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4974
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4974
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4938
AIFTA	30/12/2022	2022	0	AI!F4934
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4934
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4934
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4934
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4934
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4934

VKFTA	2022	2022	0	VK!E4943
VKFTA	2023	2023	0	VK!F4943
VKFTA	2024	2024	0	VK!G4943
VKFTA	2025	2025	0	VK!H4943
VKFTA	2026	2026	0	VK!I4943
VKFTA	2027	2027	0	VK!J4943
VCFTA	2022	2022	0	VC!D4981
VCFTA	2023	2023	0	VC!E4981
VCFTA	2024	2024	0	VC!F4981
VCFTA	2025	2025	0	VC!G4981
VCFTA	2026	2026	0	VC!H4981
VCFTA	2027	2027	0	VC!I4981
VN-EAEU	2022	2022	0	EAV!D4978
VN-EAEU	2023	2023	0	EAV!E4978
VN-EAEU	2024	2024	0	EAV!F4978
VN-EAEU	2025	2025	0	EAV!G4978
VN-EAEU	2026	2026	0	EAV!H4978
VN-EAEU	2027	2027	0	EAV!I4978
AHKFTA	2022	2022	0	AKH!D4986
AHKFTA	2023	2023	0	AKH!E4986
AHKFTA	2024	2024	0	AKH!F4986
AHKFTA	2025	2025	0	AKH!G4986
AHKFTA	2026	2026	0	AKH!H4986
AHKFTA	2027	2027	0	AKH!I4986
EVFTA	2022	2022	2,5	EV-NK!D4957
EVFTA	2023	2023	1,6	EV-NK!E4957
EVFTA	2024	2024	0,8	EV-NK!F4957

EVFTA	2025	2025	0	EV-NK!G4957
EVFTA	2026	2026	0	EV-NK!H4957
EVFTA	2027	2027	0	EV-NK!I4957
UKVFTA	2022	2022	2,5	UKV!D4959
UKVFTA	2023	2023	1,6	UKV!E4959
UKVFTA	2024	2024	0,8	UKV!F4959
UKVFTA	2025	2025	0	UKV!G4959
UKVFTA	2026	2026	0	UKV!H4959
UKVFTA	2027	2027	0	UKV!I4959
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4957
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4957
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4957
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4957
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4957
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4957
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4957
RCEP A	2022	2022	0	RCEPT-A!D4978
RCEP A	2023	2023	0	RCEPT-A!E4978
RCEP A	2024	2024	0	RCEPT-A!F4978
RCEP A	2025	2025	0	RCEPT-A!G4978
RCEP A	2026	2026	0	RCEPT-A!H4978
RCEP A	2027	2027	0	RCEPT-A!I4978
RCEP B	2022	2022	0	B!D4978
RCEP B	2023	2023	0	B!E4978
RCEP B	2024	2024	0	B!F4978
RCEP B	2025	2025	0	B!G4978
RCEP B	2026	2026	0	B!H4978

RCEP B	2027	2027	0	B!I4978
RCEP C	2022	2022	0	C!D4978
RCEP C	2023	2023	0	C!E4978
RCEP C	2024	2024	0	C!F4978
RCEP C	2025	2025	0	C!G4978
RCEP C	2026	2026	0	C!H4978
RCEP C	2027	2027	0	C!I4978
RCEP D	2022	2022	0	D!D4978
RCEP D	2023	2023	0	D!E4978
RCEP D	2024	2024	0	D!F4978
RCEP D	2025	2025	0	D!G4978
RCEP D	2026	2026	0	D!H4978
RCEP D	2027	2027	0	D!I4978
RCEP E	2022	2022	0	E!D4981
RCEP E	2023	2023	0	E!E4981
RCEP E	2024	2024	0	E!F4981
RCEP E	2025	2025	0	E!G4981
RCEP E	2026	2026	0	E!H4981
RCEP E	2027	2027	0	E!I4981
RCEP F	2022	2022	0	F!D4978
RCEP F	2023	2023	0	F!E4978
RCEP F	2024	2024	0	F!F4978
RCEP F	2025	2025	0	F!G4978
RCEP F	2026	2026	0	F!H4978
RCEP F	2027	2027	0	F!I4978
VIFTA	2024	2024	4.5	VI!F4592
VIFTA	2025	2025	4	VI!G4592

VIFTA	2026	2026	3.5	VI!H4592
VIFTA	2027	2027	3	VI!I4592

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 3403.91 has 3 lines; 3403.91.11 is distinguished from its siblings by: Preparations containing silicone oil.	3403.91.19 Other; 3403.91.90 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 3403.91.11. 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 3403.91.11 was checked against BT2026 (cell BT2026!N5092), 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.