Vietnam Tariff Intelligence

HS 3812.39.00 detail

HS code	3812.39.00
Description	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics / - Anti-oxidising preparations and other compound stabilizers for rubber or plastics: / - - Other
Unit	kg
Generated	03/11/2026 20:54:00
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/38123900/

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!K5456
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5456
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5456
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(-KH)	0% (except KH)	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!E5312
ATIGA	2022	2022	0	AT!E5273
ATIGA	2023	2023	0	AT!F5273
ATIGA	2024	2024	0	AT!G5273
ATIGA	2025	2025	0	AT!H5273
ATIGA	2026	2026	0	AT!I5273
ATIGA	2027	2027	0	AT!J5273
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5317
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5317
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5317
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5317

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5317
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5317
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5315
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5315
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5315
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5315
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5315
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5315
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5317
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5279
AIFTA	30/12/2022	2022	0	AI!F5275
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5275
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5275
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5275
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5275
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5275
VKFTA	2022	2022	0	VK!E5284
VKFTA	2023	2023	0	VK!F5284
VKFTA	2024	2024	0	VK!G5284
VKFTA	2025	2025	0	VK!H5284
VKFTA	2026	2026	0	VK!I5284
VKFTA	2027	2027	0	VK!J5284
VCFTA	2022	2022	0	VC!D5325
VCFTA	2023	2023	0	VC!E5325
VCFTA	2024	2024	0	VC!F5325
VCFTA	2025	2025	0	VC!G5325

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H5325
VCFTA	2027	2027	0	VC!I5325
VN-EAEU	2022	2022	0	EAV!D5326
VN-EAEU	2023	2023	0	EAV!E5326
VN-EAEU	2024	2024	0	EAV!F5326
VN-EAEU	2025	2025	0	EAV!G5326
VN-EAEU	2026	2026	0	EAV!H5326
VN-EAEU	2027	2027	0	EAV!I5326
AHKFTA	2022	2022	0	AKH!D5329
AHKFTA	2023	2023	0	AKH!E5329
AHKFTA	2024	2024	0	AKH!F5329
AHKFTA	2025	2025	0	AKH!G5329
AHKFTA	2026	2026	0	AKH!H5329
AHKFTA	2027	2027	0	AKH!I5329
EVFTA	2022	2022	0	EV-NK!D5298
EVFTA	2023	2023	0	EV-NK!E5298
EVFTA	2024	2024	0	EV-NK!F5298
EVFTA	2025	2025	0	EV-NK!G5298
EVFTA	2026	2026	0	EV-NK!H5298
EVFTA	2027	2027	0	EV-NK!I5298
UKVFTA	2022	2022	0	UKV!D5300
UKVFTA	2023	2023	0	UKV!E5300
UKVFTA	2024	2024	0	UKV!F5300
UKVFTA	2025	2025	0	UKV!G5300
UKVFTA	2026	2026	0	UKV!H5300
UKVFTA	2027	2027	0	UKV!I5300

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5298
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5298
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5298
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5298
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5298
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5298
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5298
RCEP A	2022	2022	0	RCEPT-A!D5319
RCEP A	2023	2023	0	RCEPT-A!E5319
RCEP A	2024	2024	0	RCEPT-A!F5319
RCEP A	2025	2025	0	RCEPT-A!G5319
RCEP A	2026	2026	0	RCEPT-A!H5319
RCEP A	2027	2027	0	RCEPT-A!I5319
RCEP B	2022	2022	0	B!D5319
RCEP B	2023	2023	0	B!E5319
RCEP B	2024	2024	0	B!F5319
RCEP B	2025	2025	0	B!G5319
RCEP B	2026	2026	0	B!H5319
RCEP B	2027	2027	0	B!I5319
RCEP C	2022	2022	0	C!D5319
RCEP C	2023	2023	0	C!E5319
RCEP C	2024	2024	0	C!F5319
RCEP C	2025	2025	0	C!G5319
RCEP C	2026	2026	0	C!H5319
RCEP C	2027	2027	0	C!I5319
RCEP D	2022	2022	0	D!D5319

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E5319
RCEP D	2024	2024	0	D!F5319
RCEP D	2025	2025	0	D!G5319
RCEP D	2026	2026	0	D!H5319
RCEP D	2027	2027	0	D!I5319
RCEP E	2022	2022	0	E!D5322
RCEP E	2023	2023	0	E!E5322
RCEP E	2024	2024	0	E!F5322
RCEP E	2025	2025	0	E!G5322
RCEP E	2026	2026	0	E!H5322
RCEP E	2027	2027	0	E!I5322
RCEP F	2022	2022	0	F!D5319
RCEP F	2023	2023	0	F!E5319
RCEP F	2024	2024	0	F!F5319
RCEP F	2025	2025	0	F!G5319
RCEP F	2026	2026	0	F!H5319
RCEP F	2027	2027	0	F!I5319
VIFTA	2024	2024	0	VI!F4900
VIFTA	2025	2025	0	VI!G4900
VIFTA	2026	2026	0	VI!H4900
VIFTA	2027	2027	0	VI!I4900

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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 3812.39.00. 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 0% for 3812.39.00 was checked against BT2026 (cell BT2026!N5456), 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.