Vietnam Tariff Intelligence

HS 3823.11.00 detail

HS code	3823.11.00
Description	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols / - Industrial monocarboxylic fatty acids; acid oils from refining: / - - Stearic acid
Unit	kg
Generated	04/11/2026 11:57:22
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/38231100/

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!K5487
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N5487
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5487
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!E5354

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E5315
ATIGA	2023	2023	0	AT!F5315
ATIGA	2024	2024	0	AT!G5315
ATIGA	2025	2025	0	AT!H5315
ATIGA	2026	2026	0	AT!I5315
ATIGA	2027	2027	0	AT!J5315
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5359
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5359
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5359
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5359
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5359
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5359
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5357
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5357
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5357
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5357
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5357
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5357
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5359
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5321
AIFTA	30/12/2022	2022	0	AI!F5317
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5317
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5317
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5317
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5317
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5317

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E5326
VKFTA	2023	2023	0	VK!F5326
VKFTA	2024	2024	0	VK!G5326
VKFTA	2025	2025	0	VK!H5326
VKFTA	2026	2026	0	VK!I5326
VKFTA	2027	2027	0	VK!J5326
VCFTA	2022	2022	5	VC!D5367
VCFTA	2023	2023	5	VC!E5367
VCFTA	2024	2024	0	VC!F5367
VCFTA	2025	2025	0	VC!G5367
VCFTA	2026	2026	0	VC!H5367
VCFTA	2027	2027	0	VC!I5367
VN-EAEU	2022	2022	0	EAV!D5368
VN-EAEU	2023	2023	0	EAV!E5368
VN-EAEU	2024	2024	0	EAV!F5368
VN-EAEU	2025	2025	0	EAV!G5368
VN-EAEU	2026	2026	0	EAV!H5368
VN-EAEU	2027	2027	0	EAV!I5368
AHKFTA	2022	2022	0	AKH!D5371
AHKFTA	2023	2023	0	AKH!E5371
AHKFTA	2024	2024	0	AKH!F5371
AHKFTA	2025	2025	0	AKH!G5371
AHKFTA	2026	2026	0	AKH!H5371
AHKFTA	2027	2027	0	AKH!I5371
EVFTA	2022	2022	0	EV-NK!D5340
EVFTA	2023	2023	0	EV-NK!E5340

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F5340
EVFTA	2025	2025	0	EV-NK!G5340
EVFTA	2026	2026	0	EV-NK!H5340
EVFTA	2027	2027	0	EV-NK!I5340
UKVFTA	2022	2022	0	UKV!D5342
UKVFTA	2023	2023	0	UKV!E5342
UKVFTA	2024	2024	0	UKV!F5342
UKVFTA	2025	2025	0	UKV!G5342
UKVFTA	2026	2026	0	UKV!H5342
UKVFTA	2027	2027	0	UKV!I5342
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5340
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5340
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5340
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5340
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5340
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5340
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5340
RCEP A	2022	2022	0	RCEPT-A!D5361
RCEP A	2023	2023	0	RCEPT-A!E5361
RCEP A	2024	2024	0	RCEPT-A!F5361
RCEP A	2025	2025	0	RCEPT-A!G5361
RCEP A	2026	2026	0	RCEPT-A!H5361
RCEP A	2027	2027	0	RCEPT-A!I5361
RCEP B	2022	2022	0	B!D5361
RCEP B	2023	2023	0	B!E5361
RCEP B	2024	2024	0	B!F5361

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G5361
RCEP B	2026	2026	0	B!H5361
RCEP B	2027	2027	0	B!I5361
RCEP C	2022	2022	0	C!D5361
RCEP C	2023	2023	0	C!E5361
RCEP C	2024	2024	0	C!F5361
RCEP C	2025	2025	0	C!G5361
RCEP C	2026	2026	0	C!H5361
RCEP C	2027	2027	0	C!I5361
RCEP D	2022	2022	0	D!D5361
RCEP D	2023	2023	0	D!E5361
RCEP D	2024	2024	0	D!F5361
RCEP D	2025	2025	0	D!G5361
RCEP D	2026	2026	0	D!H5361
RCEP D	2027	2027	0	D!I5361
RCEP E	2022	2022	0	E!D5364
RCEP E	2023	2023	0	E!E5364
RCEP E	2024	2024	0	E!F5364
RCEP E	2025	2025	0	E!G5364
RCEP E	2026	2026	0	E!H5364
RCEP E	2027	2027	0	E!I5364
RCEP F	2022	2022	0	F!D5361
RCEP F	2023	2023	0	F!E5361
RCEP F	2024	2024	0	F!F5361
RCEP F	2025	2025	0	F!G5361
RCEP F	2026	2026	0	F!H5361

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I5361
VIFTA	2024	2024	6.3	VI!F4931
VIFTA	2025	2025	5.6	VI!G4931
VIFTA	2026	2026	4.9	VI!H4931
VIFTA	2027	2027	4.2	VI!I4931

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
HS-005	BLUE	Chapter 98 equivalent exists	3823.11.00 corresponds to Chapter 98 code 9840.19.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- Axit stearic	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3823.11.00. 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 3823.11.00 was checked against BT2026 (cell BT2026!N5487), 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.