Vietnam Tariff Intelligence

HS 3826.00.21 detail

HS code	3826.00.21
Description	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals / - Biodiesel, not containing petroleum oil: / - - Palm methyl ester (including palm kernel methyl ester): / - - - With methyl ester content 96.5% or more but not exceeding 98%
Unit	kg/lít
Generated	07/11/2026 21:16:07
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/38260021/

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!K5547
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5547
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5547
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!E5417

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E5378
ATIGA	2023	2023	0	AT!F5378
ATIGA	2024	2024	0	AT!G5378
ATIGA	2025	2025	0	AT!H5378
ATIGA	2026	2026	0	AT!I5378
ATIGA	2027	2027	0	AT!J5378
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5422
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5422
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5422
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5422
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5422
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5422
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5420
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5420
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5420
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5420
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5420
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5420
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5422
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5384
AIFTA	30/12/2022	2022	0	AI!F5380
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5380
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5380
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5380
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5380
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5380

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E5389
VKFTA	2023	2023	0	VK!F5389
VKFTA	2024	2024	0	VK!G5389
VKFTA	2025	2025	0	VK!H5389
VKFTA	2026	2026	0	VK!I5389
VKFTA	2027	2027	0	VK!J5389
VCFTA	2022	2022	0	VC!D5430
VCFTA	2023	2023	0	VC!E5430
VCFTA	2024	2024	0	VC!F5430
VCFTA	2025	2025	0	VC!G5430
VCFTA	2026	2026	0	VC!H5430
VCFTA	2027	2027	0	VC!I5430
VN-EAEU	2022	2022	0	EAV!D5431
VN-EAEU	2023	2023	0	EAV!E5431
VN-EAEU	2024	2024	0	EAV!F5431
VN-EAEU	2025	2025	0	EAV!G5431
VN-EAEU	2026	2026	0	EAV!H5431
VN-EAEU	2027	2027	0	EAV!I5431
AHKFTA	2022	2022	0	AKH!D5434
AHKFTA	2023	2023	0	AKH!E5434
AHKFTA	2024	2024	0	AKH!F5434
AHKFTA	2025	2025	0	AKH!G5434
AHKFTA	2026	2026	0	AKH!H5434
AHKFTA	2027	2027	0	AKH!I5434
EVFTA	2022	2022	0	EV-NK!D5403
EVFTA	2023	2023	0	EV-NK!E5403

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F5403
EVFTA	2025	2025	0	EV-NK!G5403
EVFTA	2026	2026	0	EV-NK!H5403
EVFTA	2027	2027	0	EV-NK!I5403
UKVFTA	2022	2022	0	UKV!D5405
UKVFTA	2023	2023	0	UKV!E5405
UKVFTA	2024	2024	0	UKV!F5405
UKVFTA	2025	2025	0	UKV!G5405
UKVFTA	2026	2026	0	UKV!H5405
UKVFTA	2027	2027	0	UKV!I5405
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5403
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5403
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5403
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5403
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5403
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5403
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5403
RCEP A	2022	2022	0	RCEPT-A!D5424
RCEP A	2023	2023	0	RCEPT-A!E5424
RCEP A	2024	2024	0	RCEPT-A!F5424
RCEP A	2025	2025	0	RCEPT-A!G5424
RCEP A	2026	2026	0	RCEPT-A!H5424
RCEP A	2027	2027	0	RCEPT-A!I5424
RCEP B	2022	2022	0	B!D5424
RCEP B	2023	2023	0	B!E5424
RCEP B	2024	2024	0	B!F5424

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G5424
RCEP B	2026	2026	0	B!H5424
RCEP B	2027	2027	0	B!I5424
RCEP C	2022	2022	0	C!D5424
RCEP C	2023	2023	0	C!E5424
RCEP C	2024	2024	0	C!F5424
RCEP C	2025	2025	0	C!G5424
RCEP C	2026	2026	0	C!H5424
RCEP C	2027	2027	0	C!I5424
RCEP D	2022	2022	0	D!D5424
RCEP D	2023	2023	0	D!E5424
RCEP D	2024	2024	0	D!F5424
RCEP D	2025	2025	0	D!G5424
RCEP D	2026	2026	0	D!H5424
RCEP D	2027	2027	0	D!I5424
RCEP E	2022	2022	0	E!D5427
RCEP E	2023	2023	0	E!E5427
RCEP E	2024	2024	0	E!F5427
RCEP E	2025	2025	0	E!G5427
RCEP E	2026	2026	0	E!H5427
RCEP E	2027	2027	0	E!I5427
RCEP F	2022	2022	0	F!D5424
RCEP F	2023	2023	0	F!E5424
RCEP F	2024	2024	0	F!F5424
RCEP F	2025	2025	0	F!G5424
RCEP F	2026	2026	0	F!H5424

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I5424
VIFTA	2024	2024	0	VI!F4991
VIFTA	2025	2025	0	VI!G4991
VIFTA	2026	2026	0	VI!H4991
VIFTA	2027	2027	0	VI!I4991

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)		2711/QĐ-BKHCN	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3826.00 has 6 lines; 3826.00.21 is distinguished from its siblings by: With methyl ester content 96.5% or more but not exceeding 98%.	3826.00.10 Coconut methyl ester (CME); 3826.00.22 With methyl ester content exceeding 98%; 3826.00.29 Other; 3826.00.30 Other; 3826.00.90 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 3826.00.21. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 3826.00.21 was checked against BT2026 (cell BT2026!N5547), 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

Item policy

Item policy
Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)

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.