Vietnam Tariff Intelligence

HS 3301.29.50 detail

HS code	3301.29.50
Description	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils / - Essential oils other than those of citrus fruit: / - - Other: / - - - Of cloves
Unit	kg/lít
Generated	02/11/2026 21:37:59
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/33012950/

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!K4939
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N4939
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4939
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 (-KH)	0% (except KH)	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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E4828
ATIGA	2022	2022	0	AT!E4789
ATIGA	2023	2023	0	AT!F4789
ATIGA	2024	2024	0	AT!G4789
ATIGA	2025	2025	0	AT!H4789
ATIGA	2026	2026	0	AT!I4789
ATIGA	2027	2027	0	AT!J4789
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4833
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4833
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4833
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4833

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4833
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4833
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4831
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4831
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4831
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4831
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4831
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4831
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4831
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4795
AIFTA	30/12/2022	2022	0	AI!F4791
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4791
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4791
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4791
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4791
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4791
VKFTA	2022	2022	0	VK!E4800
VKFTA	2023	2023	0	VK!F4800
VKFTA	2024	2024	0	VK!G4800
VKFTA	2025	2025	0	VK!H4800
VKFTA	2026	2026	0	VK!I4800
VKFTA	2027	2027	0	VK!J4800
VCFTA	2022	2022	5	VC!D4838
VCFTA	2023	2023	5	VC!E4838
VCFTA	2024	2024	0	VC!F4838
VCFTA	2025	2025	0	VC!G4838

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H4838
VCFTA	2027	2027	0	VC!I4838
VN-EAEU	2022	2022	0	EAV!D4835
VN-EAEU	2023	2023	0	EAV!E4835
VN-EAEU	2024	2024	0	EAV!F4835
VN-EAEU	2025	2025	0	EAV!G4835
VN-EAEU	2026	2026	0	EAV!H4835
VN-EAEU	2027	2027	0	EAV!I4835
VNCU	2022	2022	0	VNCU!D673
VNCU	2023 - 2027		0	VNCU!E673
AHKFTA	2022	2022	0	AKH!D4843
AHKFTA	2023	2023	0	AKH!E4843
AHKFTA	2024	2024	0	AKH!F4843
AHKFTA	2025	2025	0	AKH!G4843
AHKFTA	2026	2026	0	AKH!H4843
AHKFTA	2027	2027	0	AKH!I4843
EVFTA	2022	2022	2,5	EV-NK!D4814
EVFTA	2023	2023	1,6	EV-NK!E4814
EVFTA	2024	2024	0,8	EV-NK!F4814
EVFTA	2025	2025	0	EV-NK!G4814
EVFTA	2026	2026	0	EV-NK!H4814
EVFTA	2027	2027	0	EV-NK!I4814
UKVFTA	2022	2022	2,5	UKV!D4816
UKVFTA	2023	2023	1,6	UKV!E4816
UKVFTA	2024	2024	0,8	UKV!F4816
UKVFTA	2025	2025	0	UKV!G4816

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H4816
UKVFTA	2027	2027	0	UKV!I4816
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4814
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4814
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4814
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4814
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4814
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4814
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4814
RCEP A	2022	2022	0	RCEPT-A!D4835
RCEP A	2023	2023	0	RCEPT-A!E4835
RCEP A	2024	2024	0	RCEPT-A!F4835
RCEP A	2025	2025	0	RCEPT-A!G4835
RCEP A	2026	2026	0	RCEPT-A!H4835
RCEP A	2027	2027	0	RCEPT-A!I4835
RCEP B	2022	2022	0	B!D4835
RCEP B	2023	2023	0	B!E4835
RCEP B	2024	2024	0	B!F4835
RCEP B	2025	2025	0	B!G4835
RCEP B	2026	2026	0	B!H4835
RCEP B	2027	2027	0	B!I4835
RCEP C	2022	2022	0	C!D4835
RCEP C	2023	2023	0	C!E4835
RCEP C	2024	2024	0	C!F4835
RCEP C	2025	2025	0	C!G4835
RCEP C	2026	2026	0	C!H4835

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	0	C!I4835
RCEP D	2022	2022	0	D!D4835
RCEP D	2023	2023	0	D!E4835
RCEP D	2024	2024	0	D!F4835
RCEP D	2025	2025	0	D!G4835
RCEP D	2026	2026	0	D!H4835
RCEP D	2027	2027	0	D!I4835
RCEP E	2022	2022	0	E!D4838
RCEP E	2023	2023	0	E!E4838
RCEP E	2024	2024	0	E!F4838
RCEP E	2025	2025	0	E!G4838
RCEP E	2026	2026	0	E!H4838
RCEP E	2027	2027	0	E!I4838
RCEP F	2022	2022	0	F!D4835
RCEP F	2023	2023	0	F!E4835
RCEP F	2024	2024	0	F!F4835
RCEP F	2025	2025	0	F!G4835
RCEP F	2026	2026	0	F!H4835
RCEP F	2027	2027	0	F!I4835
VIFTA	2024	2024	3.3	VI!F4457
VIFTA	2025	2025	1.7	VI!G4457
VIFTA	2026	2026	0	VI!H4457
VIFTA	2027	2027	0	VI!I4457

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Các chất chiết xuất từ dược liệu, tinh dầu làm thuốc XK, NK (09/2024/TT-BYT-DM12)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3301.29 has 7 lines; 3301.29.50 is distinguished from its siblings by: Of cloves.	3301.29.20 Of sandalwood; 3301.29.30 Of citronella; 3301.29.40 Of nutmeg; 3301.29.60 Of patchouli; 3301.29.70 Of lemon grass, cinnamon, ginger, cardamom or fennel; 3301.29.90 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	3301.29.50 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 3301.29.50	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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3301.29.50. 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 3301.29.50 was checked against BT2026 (cell BT2026!N4939), 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

Các chất chiết xuất từ dược liệu, tinh dầu làm thuốc XK, NK (09/2024/TT-BYT-DM12)

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.