Vietnam Tariff Intelligence

HS 3403.19.19 detail

HS code	3403.19.19
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 / - Containing petroleum oils or oils obtained from bituminous minerals: / - - Other: / - - - In liquid form: / - - - - Other
Unit	kg/lít
Generated	11/11/2026 18:56:25
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/34031919/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	27	27%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5087
Preferential (MFN)	18	18%	26/2023/NĐ-CP	2023-07-15	BT2026!N5087
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5087
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
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
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
EVFTA	2,1	2.1%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,1	2.1%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	7.2	7.2%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	12	12%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12	12%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12	12%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	13,5	13.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AIFTA	15	15%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AHKFTA	18	18%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	18	18%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	18	18%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E4966
ATIGA	2022	2022	0	AT!E4927
ATIGA	2023	2023	0	AT!F4927
ATIGA	2024	2024	0	AT!G4927
ATIGA	2025	2025	0	AT!H4927
ATIGA	2026	2026	0	AT!I4927
ATIGA	2027	2027	0	AT!J4927
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E4971
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4971
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4971
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4971
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4971
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4971
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4969
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4969
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4969
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4969
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4969
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4969
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F4969
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4933
AIFTA	30/12/2022	2022	16	AI!F4929
AIFTA	31/12/2022 - 30/12/2023	2023	15.5	AI!G4929
AIFTA	31/12/2023 - 30/12/2024	2024	15	AI!H4929
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I4929
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J4929
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K4929

VKFTA	2022	2022	5	VK!E4938
VKFTA	2023	2023	5	VK!F4938
VKFTA	2024	2024	5	VK!G4938
VKFTA	2025	2025	5	VK!H4938
VKFTA	2026	2026	5	VK!I4938
VKFTA	2027	2027	5	VK!J4938
VCFTA	2022	2022	3	VC!D4976
VCFTA	2023	2023	2	VC!E4976
VCFTA	2024	2024	0	VC!F4976
VCFTA	2025	2025	0	VC!G4976
VCFTA	2026	2026	0	VC!H4976
VCFTA	2027	2027	0	VC!I4976
VN-EAEU	2022	2022	0	EAV!D4973
VN-EAEU	2023	2023	0	EAV!E4973
VN-EAEU	2024	2024	0	EAV!F4973
VN-EAEU	2025	2025	0	EAV!G4973
VN-EAEU	2026	2026	0	EAV!H4973
VN-EAEU	2027	2027	0	EAV!I4973
AHKFTA	2022	2022	18	AKH!D4981
AHKFTA	2023	2023	18	AKH!E4981
AHKFTA	2024	2024	18	AKH!F4981
AHKFTA	2025	2025	18	AKH!G4981
AHKFTA	2026	2026	18	AKH!H4981
AHKFTA	2027	2027	18	AKH!I4981
EVFTA	2022	2022	10,6	EV-NK!D4952
EVFTA	2023	2023	8,5	EV-NK!E4952
EVFTA	2024	2024	6,3	EV-NK!F4952

EVFTA	2025	2025	4,2	EV-NK!G4952
EVFTA	2026	2026	2,1	EV-NK!H4952
EVFTA	2027	2027	0	EV-NK!I4952
UKVFTA	2022	2022	10,6	UKV!D4954
UKVFTA	2023	2023	8,5	UKV!E4954
UKVFTA	2024	2024	6,3	UKV!F4954
UKVFTA	2025	2025	4,2	UKV!G4954
UKVFTA	2026	2026	2,1	UKV!H4954
UKVFTA	2027	2027	0	UKV!I4954
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4952
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4952
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4952
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4952
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4952
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4952
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4952
RCEP A	2022	2022	16,8	RCEPT-A!D4973
RCEP A	2023	2023	15,6	RCEPT-A!E4973
RCEP A	2024	2024	14,4	RCEPT-A!F4973
RCEP A	2025	2025	13,2	RCEPT-A!G4973
RCEP A	2026	2026	12	RCEPT-A!H4973
RCEP A	2027	2027	10,8	RCEPT-A!I4973
RCEP B	2022	2022	16,8	B!D4973
RCEP B	2023	2023	15,6	B!E4973
RCEP B	2024	2024	14,4	B!F4973
RCEP B	2025	2025	13,2	B!G4973
RCEP B	2026	2026	12	B!H4973

RCEP B	2027	2027	10,8	B!I4973
RCEP C	2022	2022	17,1	C!D4973
RCEP C	2023	2023	16,2	C!E4973
RCEP C	2024	2024	15,3	C!F4973
RCEP C	2025	2025	14,4	C!G4973
RCEP C	2026	2026	13,5	C!H4973
RCEP C	2027	2027	12,6	C!I4973
RCEP D	2022	2022	18	D!D4973
RCEP D	2023	2023	18	D!E4973
RCEP D	2024	2024	18	D!F4973
RCEP D	2025	2025	18	D!G4973
RCEP D	2026	2026	18	D!H4973
RCEP D	2027	2027	18	D!I4973
RCEP E	2022	2022	18	E!D4976
RCEP E	2023	2023	18	E!E4976
RCEP E	2024	2024	18	E!F4976
RCEP E	2025	2025	18	E!G4976
RCEP E	2026	2026	18	E!H4976
RCEP E	2027	2027	18	E!I4976
RCEP F	2022	2022	16,8	F!D4973
RCEP F	2023	2023	15,6	F!E4973
RCEP F	2024	2024	14,4	F!F4973
RCEP F	2025	2025	13,2	F!G4973
RCEP F	2026	2026	12	F!H4973
RCEP F	2027	2027	10,8	F!I4973
VIFTA	2024	2024	14.4	VI!F4587
VIFTA	2025	2025	10.8	VI!G4587

VIFTA	2026	2026	7.2	VI!H4587
VIFTA	2027	2027	3.6	VI!I4587

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 18%, RCEP (Annex D) 18%, RCEP (Annex E) 18%: the preferential rate is equal to or higher than the MFN rate (18%) in the source tariff – claiming the FTA brings no saving.	MFN 18%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3403.19 has 4 lines; 3403.19.19 is distinguished from its siblings by: Other.	3403.19.11 Preparations for aircraft engines; 3403.19.12 Other preparations containing silicone oil; 3403.19.90 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 3403.19.19. 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 18% for 3403.19.19 was checked against BT2026 (cell BT2026!N5087), 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.