Vietnam Tariff Intelligence

HS 3811.21.10 detail

HS code	3811.21.10
Description	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils / - Additives for lubricating oils: / - - Containing petroleum oils or oils obtained from bituminous minerals: / - - - Put up for retail sale
Unit	kg
Generated	08/11/2026 00:51:57
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/38112110/

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!K5445
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N5445
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5445
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	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!E5300

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E5261
ATIGA	2023	2023	0	AT!F5261
ATIGA	2024	2024	0	AT!G5261
ATIGA	2025	2025	0	AT!H5261
ATIGA	2026	2026	0	AT!I5261
ATIGA	2027	2027	0	AT!J5261
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5305
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5305
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5305
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5305
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5305
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5305
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5303
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5303
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5303
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5303
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5303
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5303
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5305
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5267
AIFTA	30/12/2022	2022	0	AI!F5263
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5263
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5263
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5263
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5263
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5263

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E5272
VKFTA	2023	2023	0	VK!F5272
VKFTA	2024	2024	0	VK!G5272
VKFTA	2025	2025	0	VK!H5272
VKFTA	2026	2026	0	VK!I5272
VKFTA	2027	2027	0	VK!J5272
VCFTA	2022	2022	1	VC!D5313
VCFTA	2023	2023	1	VC!E5313
VCFTA	2024	2024	0	VC!F5313
VCFTA	2025	2025	0	VC!G5313
VCFTA	2026	2026	0	VC!H5313
VCFTA	2027	2027	0	VC!I5313
VN-EAEU	2022	2022	0	EAV!D5314
VN-EAEU	2023	2023	0	EAV!E5314
VN-EAEU	2024	2024	0	EAV!F5314
VN-EAEU	2025	2025	0	EAV!G5314
VN-EAEU	2026	2026	0	EAV!H5314
VN-EAEU	2027	2027	0	EAV!I5314
AHKFTA	2022	2022	0	AKH!D5317
AHKFTA	2023	2023	0	AKH!E5317
AHKFTA	2024	2024	0	AKH!F5317
AHKFTA	2025	2025	0	AKH!G5317
AHKFTA	2026	2026	0	AKH!H5317
AHKFTA	2027	2027	0	AKH!I5317
EVFTA	2022	2022	0	EV-NK!D5286
EVFTA	2023	2023	0	EV-NK!E5286

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F5286
EVFTA	2025	2025	0	EV-NK!G5286
EVFTA	2026	2026	0	EV-NK!H5286
EVFTA	2027	2027	0	EV-NK!I5286
UKVFTA	2022	2022	0	UKV!D5288
UKVFTA	2023	2023	0	UKV!E5288
UKVFTA	2024	2024	0	UKV!F5288
UKVFTA	2025	2025	0	UKV!G5288
UKVFTA	2026	2026	0	UKV!H5288
UKVFTA	2027	2027	0	UKV!I5288
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5286
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5286
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5286
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5286
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5286
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5286
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5286
RCEP A	2022	2022	0	RCEPT-A!D5307
RCEP A	2023	2023	0	RCEPT-A!E5307
RCEP A	2024	2024	0	RCEPT-A!F5307
RCEP A	2025	2025	0	RCEPT-A!G5307
RCEP A	2026	2026	0	RCEPT-A!H5307
RCEP A	2027	2027	0	RCEPT-A!I5307
RCEP B	2022	2022	0	B!D5307
RCEP B	2023	2023	0	B!E5307
RCEP B	2024	2024	0	B!F5307

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G5307
RCEP B	2026	2026	0	B!H5307
RCEP B	2027	2027	0	B!I5307
RCEP C	2022	2022	0	C!D5307
RCEP C	2023	2023	0	C!E5307
RCEP C	2024	2024	0	C!F5307
RCEP C	2025	2025	0	C!G5307
RCEP C	2026	2026	0	C!H5307
RCEP C	2027	2027	0	C!I5307
RCEP D	2022	2022	0	D!D5307
RCEP D	2023	2023	0	D!E5307
RCEP D	2024	2024	0	D!F5307
RCEP D	2025	2025	0	D!G5307
RCEP D	2026	2026	0	D!H5307
RCEP D	2027	2027	0	D!I5307
RCEP E	2022	2022	0	E!D5310
RCEP E	2023	2023	0	E!E5310
RCEP E	2024	2024	0	E!F5310
RCEP E	2025	2025	0	E!G5310
RCEP E	2026	2026	0	E!H5310
RCEP E	2027	2027	0	E!I5310
RCEP F	2022	2022	0	F!D5307
RCEP F	2023	2023	0	F!E5307
RCEP F	2024	2024	0	F!F5307
RCEP F	2025	2025	0	F!G5307
RCEP F	2026	2026	0	F!H5307

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I5307
VIFTA	2024	2024	0	VI!F4889
VIFTA	2025	2025	0	VI!G4889
VIFTA	2026	2026	0	VI!H4889
VIFTA	2027	2027	0	VI!I4889

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3811.21 has 2 lines; 3811.21.10 is distinguished from its siblings by: Put up for retail sale.	3811.21.90 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 3811.21.10. 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 3811.21.10 was checked against BT2026 (cell BT2026!N5445), 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.