Vietnam Tariff Intelligence

HS 3823.70.10 detail

HS code	3823.70.10
Description	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols / - Industrial fatty alcohols: / - - In the form of wax
Unit	kg
Generated	07/11/2026 14:29:21
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/38237010/

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!K5498
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N5498
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5498
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	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(-PH)	0% (except PH)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	2.9	2.9%	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!E5365
ATIGA	2022	2022	0	AT!E5326
ATIGA	2023	2023	0	AT!F5326
ATIGA	2024	2024	0	AT!G5326
ATIGA	2025	2025	0	AT!H5326
ATIGA	2026	2026	0	AT!I5326
ATIGA	2027	2027	0	AT!J5326
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5370
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5370
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5370

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5370
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5370
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5370
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5368
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5368
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5368
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5368
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5368
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5368
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5370
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5332
AIFTA	30/12/2022	2022	0	AI!F5328
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5328
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5328
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5328
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5328
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5328
VKFTA	2022	2022	0	VK!E5337
VKFTA	2023	2023	0	VK!F5337
VKFTA	2024	2024	0	VK!G5337
VKFTA	2025	2025	0	VK!H5337
VKFTA	2026	2026	0	VK!I5337
VKFTA	2027	2027	0	VK!J5337
VCFTA	2022	2022	5	VC!D5378
VCFTA	2023	2023	5	VC!E5378
VCFTA	2024	2024	0	VC!F5378

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5378
VCFTA	2026	2026	0	VC!H5378
VCFTA	2027	2027	0	VC!I5378
VN-EAEU	2022	2022	0	EAV!D5379
VN-EAEU	2023	2023	0	EAV!E5379
VN-EAEU	2024	2024	0	EAV!F5379
VN-EAEU	2025	2025	0	EAV!G5379
VN-EAEU	2026	2026	0	EAV!H5379
VN-EAEU	2027	2027	0	EAV!I5379
AHKFTA	2022	2022	0	AKH!D5382
AHKFTA	2023	2023	0	AKH!E5382
AHKFTA	2024	2024	0	AKH!F5382
AHKFTA	2025	2025	0	AKH!G5382
AHKFTA	2026	2026	0	AKH!H5382
AHKFTA	2027	2027	0	AKH!I5382
EVFTA	2022	2022	0	EV-NK!D5351
EVFTA	2023	2023	0	EV-NK!E5351
EVFTA	2024	2024	0	EV-NK!F5351
EVFTA	2025	2025	0	EV-NK!G5351
EVFTA	2026	2026	0	EV-NK!H5351
EVFTA	2027	2027	0	EV-NK!I5351
UKVFTA	2022	2022	0	UKV!D5353
UKVFTA	2023	2023	0	UKV!E5353
UKVFTA	2024	2024	0	UKV!F5353
UKVFTA	2025	2025	0	UKV!G5353
UKVFTA	2026	2026	0	UKV!H5353

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5353
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5351
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5351
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5351
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5351
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5351
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5351
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5351
RCEP A	2022	2022	0	RCEPT-A!D5372
RCEP A	2023	2023	0	RCEPT-A!E5372
RCEP A	2024	2024	0	RCEPT-A!F5372
RCEP A	2025	2025	0	RCEPT-A!G5372
RCEP A	2026	2026	0	RCEPT-A!H5372
RCEP A	2027	2027	0	RCEPT-A!I5372
RCEP B	2022	2022	0	B!D5372
RCEP B	2023	2023	0	B!E5372
RCEP B	2024	2024	0	B!F5372
RCEP B	2025	2025	0	B!G5372
RCEP B	2026	2026	0	B!H5372
RCEP B	2027	2027	0	B!I5372
RCEP C	2022	2022	0	C!D5372
RCEP C	2023	2023	0	C!E5372
RCEP C	2024	2024	0	C!F5372
RCEP C	2025	2025	0	C!G5372
RCEP C	2026	2026	0	C!H5372
RCEP C	2027	2027	0	C!I5372

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5372
RCEP D	2023	2023	0	D!E5372
RCEP D	2024	2024	0	D!F5372
RCEP D	2025	2025	0	D!G5372
RCEP D	2026	2026	0	D!H5372
RCEP D	2027	2027	0	D!I5372
RCEP E	2022	2022	0	E!D5375
RCEP E	2023	2023	0	E!E5375
RCEP E	2024	2024	0	E!F5375
RCEP E	2025	2025	0	E!G5375
RCEP E	2026	2026	0	E!H5375
RCEP E	2027	2027	0	E!I5375
RCEP F	2022	2022	0	F!D5372
RCEP F	2023	2023	0	F!E5372
RCEP F	2024	2024	0	F!F5372
RCEP F	2025	2025	0	F!G5372
RCEP F	2026	2026	0	F!H5372
RCEP F	2027	2027	0	F!I5372
VIFTA	2024	2024	4.3	VI!F4942
VIFTA	2025	2025	3.6	VI!G4942
VIFTA	2026	2026	2.9	VI!H4942
VIFTA	2027	2027	2.1	VI!I4942

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 3823.70 has 2 lines; 3823.70.10 is distinguished from its siblings by: In the form of wax.	3823.70.90 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 3823.70.10. 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 3823.70.10 was checked against BT2026 (cell BT2026!N5498), 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.