

CHAPTER 33
ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC
OR TOILET PREPARATIONS

Notes.

1. This Chapter does not cover:

- (a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;
- (b) Soap or other products of heading 34.01; or
- (c) Gum, wood or sulfate turpentine or other products of heading 38.05.

2. The expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.

3. Headings 33.03 to 33.07 apply, inter alia, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.

4. The expression "perfumery, cosmetic or toilet preparations" in heading 33.07 applies, inter alia, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

HS CODE	DESCRIPTION	Unit of quantity	WTO	Import duties / Tax (%)																	VAT Rates		
				Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEP	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP			
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									IV		V	
								9	10	11	12									21		22	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	
33.01	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 by maceration; terpenic by-products of the deterpenation of essential oils; aqueous																						

Vietnam Customs Tariff Schedule – 2025

	distillates and aqueous solutions of essential oils.																				
	- Essential oils of citrus fruit:																				
3301.12.00	-- Of orange	kg/liter	5	7.5	0	1	0	0		0	0	0	0	0	0	0	0	0	0	0	10
3301.13.00	-- Of lemon	kg/liter	5	7.5	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	10
3301.19.00	-- Other	kg/liter	5	7.5	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	10
	- Essential oils other than those of citrus fruit:																				
3301.24.00	- - Of peppermint (Mentha piperita)	kg/liter	5	7.5	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	10
3301.25.00	-- Of other mints	kg/liter	5	7.5	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	10
3301.29.00	-- Other:																				
3301.29.20	--- Of sandalwood	kg/liter	5	7.5	0	0	0	0	KH	0	0	0	0	0	0	0	0	0	0	0	10
3301.29.30	--- Of citronella	kg/liter	5	7.5	0	0	0	0	KH	0	0	0	0	0	0	0	0	0	0	0	10
3301.29.40	--- Of nutmeg	kg/liter	5	7.5	0	0	0	0	KH	0	0	0	0	0	0	0	0	0	0	0	10
3301.29.50	--- Of cloves	kg/liter	5	7.5	0	0	0	0	KH	0	0	0	0	0	0	0	0	0	0	0	10
3301.29.60	--- Of patchouli	kg/liter	5	7.5	0	0	0	0	KH	0	0	0	0	0	0	0	0	0	0	0	10
3301.29.70	- - - Of lemon grass, cinnamon, ginger, cardamom or fennel	kg/liter	5	7.5	0	0	0	0	KH	0	0	0	0	0	0	0	0	0	0	0	10
3301.29.90	--- Other	kg/liter	5	7.5	0	0	0	0	KH	0	0	0	0	0	0	0	0	0	0	0	10
3301.30.00	- Resinoids	kg/liter	5	7.5	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	10
3301.90	- Other:	kg/liter	5	7.5	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	10
3301.90.10	- - Aqueous distillates and aqueous solutions of essential oils suitable for medicinal use	kg/liter	5	7.5	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	10
3301.90.20	-- Extracted oleoresins	kg/liter	5	7.5	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	10
3301.90.90	-- Other	kg/liter	5	7.5	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	10
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in																				

Vietnam Customs Tariff Schedule – 2025

	industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.																					
3302.10	- Of a kind used in the food or drink industries:																					
3302.10.10	- - Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in liquid form	kg/liter	10	15	0	0	0	0		0	ID, MY	0	0	0	0	0	2.5	2.5	0	0	0	10
3302.10.20	- - Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in other forms	kg/liter	10	15	0	0	0	0		0	ID, MY	0	0	0	0	0	2.5	2.5	0	0	0	10
3302.10.30	- - Other, not containing alcohol	kg/liter	8	12	0	2	0	0		0	MY	0	0	0	0	0	1.2	1.2	0	0	0	10
3302.10.90	- - Other	kg/liter	8	12	0	2	0	0		0	MY	0	0	0	0	0	1.2	1.2	0	0	0	10
3302.90.00	- Other	kg/liter	5	7.5	0	0	0	0		0		0	0	0	0	0	1.2	1.2	0	0	0	10
3303.00.00	Perfumes and toilet waters.	kg/liter/pc	18	27	0	18	0	0	KH, ID	5		5	0	0	0	5	5	4.5	4.5	0	0	10
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.																					
3304.10.00	- Lip make-up preparations	kg/pc	20	30	0	20	0	0	ID	5		5	0	0	0	5	5.5	5.5	0	0	0	10
3304.20.00	- Eye make-up preparations	kg/pc	22	33	0	22	0	0	ID	5		5	0	0	0	5	6.2	6.2	0	0	0	10
3304.30.00	- Manicure or pedicure preparations	kg/pc	22	33	0	22	0	0	ID	5		0	0	0	0	5	5.5	5.5	0	0	0	10
	- Other:																					
3304.91.00	- - Powders, whether or not compressed	kg/pc	22	33	0	22	0	0	ID, MY	5		0	0	0	0	5	6.2	6.2	0	0	0	10
3304.99	- - Other:																					

Vietnam Customs Tariff Schedule – 2025

3304.99.20	- - - Anti-acne preparations	kg/pc	10	15	0	10	0	0		5		0	0	0	0	5	2.5	2.5	0	0	0	10
3304.99.30	- - - Other face or skin creams and lotions	kg/pc	18	27	0	20	0	0	KH, ID	5		0	0	0	0	5	5	5	0	0	0	10
3304.99.90	- - - Other	kg/pc	18	27	0	20	0	0	KH, ID	5		0	0	0	0	5	5	5	0	0	0	10
33.05	Preparations for use on the hair.																					
3305.10	- Shampoos:																					
3305.10.10	- - Having anti-fungal properties	kg/liter	15	22.5	0	15	0	0	KH, ID, MY	0	KH, MY	0	0	0	0	5	3.7	3.7	0	0	0	10
3305.10.90	- - Other	kg/liter	15	22.5	0	15	4	0	KH, ID, MY	0	KH, MY	0	0	0	0	5	5	5	0	0	0	10
3305.20.00	- Preparations for permanent waving and straightening	kg/liter	15	22.5	0	*	0	0	MY	5		5	*	*	0	5	4.5	4.5	0	0	0	10
3305.30.00	- Hair lacquers	kg/liter	15	22.5	0	15	5	0	MY	0	KH, MM	0	0	0	0	5	4.5	4.5	0	0	0	10
3305.90.00	- Other:	kg/liter	20	30	0	20	4	0	KH, ID, MY	5		0	0	0	0	5	5	5	0	0	0	10
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.																					
3306.10	- Dentifrices:																					
3306.10.10	- - Powders and pastes for dental prophylaxis	kg	20	30	0	4	0	0	KH	0	KH, MY	0	0	0	0	0	5	5	0	0	0	10
3306.10.90	- - Other	kg	20	30	0	4	0	0	KH	0	KH, MY	0	0	0	0	0	5	5	0	0	0	10
3306.20.00	- Yarn used to clean between the	kg/pc	6	9	0	1	0	0		0	MY	0	0	0	0	0	3	3	0	0	0	10

Vietnam Customs Tariff Schedule – 2025

	teeth (dental floss)																					
3306.90.00	- Other	kg	20	30	0	4	0	0	KH	0	MY	0	0	0	0	0	5	5	0	0	0	10
33.07	Pre-shave, shaving and after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.																					
3307.10.00	- Pre-shave, shaving or after-shave preparations	kg	18	27	0	18	0	0		5		5	0	0	0	5	5.5	5.5	0	0	0	10
3307.20.00	- Personal deodorants and antiperspirants	kg	20	30	0	20	0	0		0	MY	0	0	0	0	5	5	5	0	0	0	10
3307.30.00	- Perfumed bath salts and other bath preparations	kg	20	30	0	20	0	0	KH	5		0	0	0	0	5	5	5	0	0	0	10
	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:																					
3307.41	- - "Agarbatti" and other odoriferous preparations which operate by burning:																					
3307.41.10	- - - Scented powders (incense) of a kind used during religious rites	kg	20	30	0	20	0	0		0	MY	0	0	0	0	5	5	5	0	0	0	10
3307.41.90	- - - - Other	kg	20	30	0	20	0	0		0	MY	0	0	0	0	5	5	5	0	0	0	10
3307.49	- - Other:																					
3307.49.10	- - - Room perfuming preparations, whether or not having disinfectant properties	kg	20	30	0	20	0	0	KH	0		0	0	0	0	5	5	5	0	0	0	10
3307.49.90	- - - - Other	kg	20	30	0	20	0	0	KH	0		0	0	0	0	5	5	5	0	0	0	10
3307.90	- Other:																5	5	0			
3307.90.10	- - Animal toilet preparations	kg	20	30	0	20	26	0		0		0	0	0	0	5	5	5	0	0	0	10

