Vietnam Tariff Intelligence

# Detalle del SA 1515.29.99

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|---|---|
| **Código SA** | 1515.29.99 |
| **Descripción** | Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified / - Maize (corn) oil and its fractions: / - - Other: / - - - Other: / - - - - Other |
| **Unidad** | kg/lít |
| **Generado** | 04/11/2026 01:23:18 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Estado de verificación** | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| **Enlace** | https://vietnamtariff.com/hs-code/15152999/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 45 | 45% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K1994 |
| Preferencial (NMF) | 30 | 30% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N1994 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q1994 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | | Sin datos | | | |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | | Sin datos | | | |
| Arancel de exportación UKVFTA | | Sin datos | | | |

## Aranceles preferenciales especiales (TLC) – 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0(-MY, PH) | 0% (excepto MY, PH) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| AHKFTA | 6 | 6% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| EVFTA | 7,2 | 7,2% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 7,2 | 7,2% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 15 | 15% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Anexo B) | 15 | 15% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 15 | 15% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 15 | 15% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 15 | 15% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 16,4 | 16,4% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/NĐ-CP | Sin datos |
| VNCU | | Sin datos | Sin datos | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos |
| VIFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | No elegible (*) |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E1995 |
| ATIGA | 2022 | 2022 | 0 | AT!E1968 |
| ATIGA | 2023 | 2023 | 0 | AT!F1968 |
| ATIGA | 2024 | 2024 | 0 | AT!G1968 |
| ATIGA | 2025 | 2025 | 0 | AT!H1968 |
| ATIGA | 2026 | 2026 | 0 | AT!I1968 |
| ATIGA | 2027 | 2027 | 0 | AT!J1968 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E1998 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F1998 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G1998 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H1998 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I1998 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J1998 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 5 | VJ!E2000 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2.5 | VJ!F2000 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G2000 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H2000 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I2000 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J2000 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F2002 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H1970 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F1970 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G1970 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H1970 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I1970 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J1970 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K1970 |
| VKFTA | 2022 | 2022 | 0 | VK!E1968 |
| VKFTA | 2023 | 2023 | 0 | VK!F1968 |
| VKFTA | 2024 | 2024 | 0 | VK!G1968 |
| VKFTA | 2025 | 2025 | 0 | VK!H1968 |
| VKFTA | 2026 | 2026 | 0 | VK!I1968 |
| VKFTA | 2027 | 2027 | 0 | VK!J1968 |
| VCFTA | 2022 | 2022 | 4 | VC!D2009 |
| VCFTA | 2023 | 2023 | 2 | VC!E2009 |
| VCFTA | 2024 | 2024 | 0 | VC!F2009 |
| VCFTA | 2025 | 2025 | 0 | VC!G2009 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H2009 |
| VCFTA | 2027 | 2027 | 0 | VC!I2009 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D2008 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E2008 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F2008 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G2008 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H2008 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I2008 |
| AHKFTA | 2022 | 2022 | 18 | AKH!D2014 |
| AHKFTA | 2023 | 2023 | 12 | AKH!E2014 |
| AHKFTA | 2024 | 2024 | 12 | AKH!F2014 |
| AHKFTA | 2025 | 2025 | 6 | AKH!G2014 |
| AHKFTA | 2026 | 2026 | 6 | AKH!H2014 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I2014 |
| EVFTA | 2022 | 2022 | 14,5 | EV-NK!D1973 |
| EVFTA | 2023 | 2023 | 12,7 | EV-NK!E1973 |
| EVFTA | 2024 | 2024 | 10,9 | EV-NK!F1973 |
| EVFTA | 2025 | 2025 | 9 | EV-NK!G1973 |
| EVFTA | 2026 | 2026 | 7,2 | EV-NK!H1973 |
| EVFTA | 2027 | 2027 | 5,4 | EV-NK!I1973 |
| UKVFTA | 2022 | 2022 | 14,5 | UKV!D1975 |
| UKVFTA | 2023 | 2023 | 12,7 | UKV!E1975 |
| UKVFTA | 2024 | 2024 | 10,9 | UKV!F1975 |
| UKVFTA | 2025 | 2025 | 9 | UKV!G1975 |
| UKVFTA | 2026 | 2026 | 7,2 | UKV!H1975 |
| UKVFTA | 2027 | 2027 | 5,4 | UKV!I1975 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 8,5 | CPTPP!D1975 |
| CPTPP | (II) | 2022 (DERIVED) | 5,7 | CPTPP!E1975 |
| CPTPP | (III) | 2023 (DERIVED) | 2,8 | CPTPP!F1975 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G1975 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H1975 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I1975 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J1975 |
| RCEP A | 2022 | 2022 | 27 | RCEPT-A!D2000 |
| RCEP A | 2023 | 2023 | 24 | RCEPT-A!E2000 |
| RCEP A | 2024 | 2024 | 21 | RCEPT-A!F2000 |
| RCEP A | 2025 | 2025 | 18 | RCEPT-A!G2000 |
| RCEP A | 2026 | 2026 | 15 | RCEPT-A!H2000 |
| RCEP A | 2027 | 2027 | 12 | RCEPT-A!I2000 |
| RCEP B | 2022 | 2022 | 27 | B!D2000 |
| RCEP B | 2023 | 2023 | 24 | B!E2000 |
| RCEP B | 2024 | 2024 | 21 | B!F2000 |
| RCEP B | 2025 | 2025 | 18 | B!G2000 |
| RCEP B | 2026 | 2026 | 15 | B!H2000 |
| RCEP B | 2027 | 2027 | 12 | B!I2000 |
| RCEP C | 2022 | 2022 | 27 | C!D2000 |
| RCEP C | 2023 | 2023 | 24 | C!E2000 |
| RCEP C | 2024 | 2024 | 21 | C!F2000 |
| RCEP C | 2025 | 2025 | 18 | C!G2000 |
| RCEP C | 2026 | 2026 | 15 | C!H2000 |
| RCEP C | 2027 | 2027 | 12 | C!I2000 |
| RCEP D | 2022 | 2022 | 27,3 | D!D2000 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 24,5 | D!E2000 |
| RCEP D | 2024 | 2024 | 21,8 | D!F2000 |
| RCEP D | 2025 | 2025 | 19,1 | D!G2000 |
| RCEP D | 2026 | 2026 | 16,4 | D!H2000 |
| RCEP D | 2027 | 2027 | 13,6 | D!I2000 |
| RCEP E | 2022 | 2022 | 27 | E!D2003 |
| RCEP E | 2023 | 2023 | 24 | E!E2003 |
| RCEP E | 2024 | 2024 | 21 | E!F2003 |
| RCEP E | 2025 | 2025 | 18 | E!G2003 |
| RCEP E | 2026 | 2026 | 15 | E!H2003 |
| RCEP E | 2027 | 2027 | 12 | E!I2003 |
| RCEP F | 2022 | 2022 | 27 | F!D2000 |
| RCEP F | 2023 | 2023 | 24 | F!E2000 |
| RCEP F | 2024 | 2024 | 21 | F!F2000 |
| RCEP F | 2025 | 2025 | 18 | F!G2000 |
| RCEP F | 2026 | 2026 | 15 | F!H2000 |
| RCEP F | 2027 | 2027 | 12 | F!I2000 |
| VIFTA | 2024 | 2024 | * | VI!F1859 |
| VIFTA | 2025 | 2025 | * | VI!G1859 |
| VIFTA | 2026 | 2026 | * | VI!H1859 |
| VIFTA | 2027 | 2027 | * | VI!I1859 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| DOC-001 | YELLOW | Specialised inspection | Item policy (source, Vietnamese): HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021) | | 1182/QĐ-BCT-PL | Prepare inspection/certification filings under the cited instruments before clearance. | Instrumento citado en la fuente; vigencia no verificada |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 1515.29 has 4 lines; 1515.29.99 is distinguished from its siblings by: Other. | 1515.29.11 Solid fractions; 1515.29.19 Other; 1515.29.91 Solid fractions | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | No verificado – requiere comprobación |
| 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. | No verificado – requiere comprobación |
| 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). | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 1515.29.99. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | No verificado – requiere comprobación |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 30% for 1515.29.99 was checked against BT2026 (cell BT2026!N1994), 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. | Cotejado con el archivo arancelario de origen |

## Política de la partida

| Política de la partida |
|---|
| HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021) |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.