Vietnam Tariff Intelligence

HS 1503.00.90 detail

HS code	1503.00.90
Description	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared / - Other
Unit	kg
Generated	03/11/2026 14:08:14
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/15030090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1876
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N1876
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1876
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
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
CPTPP	2,7; M: 4	2.7% · M: 4%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
EVFTA	5,4	5.4%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	5,4	5.4%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	15	15%	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!E1865
ATIGA	2022	2022	0	AT!E1838

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F1838
ATIGA	2024	2024	0	AT!G1838
ATIGA	2025	2025	0	AT!H1838
ATIGA	2026	2026	0	AT!I1838
ATIGA	2027	2027	0	AT!J1838
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1868
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1868
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1868
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1868
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1868
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1868
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1870
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1870
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1870
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1870
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1870
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1870
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1872
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1840
AIFTA	30/12/2022	2022	0	AI!F1840
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1840
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1840
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1840
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1840
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1840
VKFTA	2022	2022	0	VK!E1838

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F1838
VKFTA	2024	2024	0	VK!G1838
VKFTA	2025	2025	0	VK!H1838
VKFTA	2026	2026	0	VK!I1838
VKFTA	2027	2027	0	VK!J1838
VCFTA	2022	2022	3	VC!D1879
VCFTA	2023	2023	1	VC!E1879
VCFTA	2024	2024	0	VC!F1879
VCFTA	2025	2025	0	VC!G1879
VCFTA	2026	2026	0	VC!H1879
VCFTA	2027	2027	0	VC!I1879
VN-EAEU	2022	2022	0	EAV!D1878
VN-EAEU	2023	2023	0	EAV!E1878
VN-EAEU	2024	2024	0	EAV!F1878
VN-EAEU	2025	2025	0	EAV!G1878
VN-EAEU	2026	2026	0	EAV!H1878
VN-EAEU	2027	2027	0	EAV!I1878
AHKFTA	2022	2022	9	AKH!D1884
AHKFTA	2023	2023	6	AKH!E1884
AHKFTA	2024	2024	6	AKH!F1884
AHKFTA	2025	2025	3	AKH!G1884
AHKFTA	2026	2026	3	AKH!H1884
AHKFTA	2027	2027	0	AKH!I1884
EVFTA	2022	2022	10,9	EV-NK!D1841
EVFTA	2023	2023	9,5	EV-NK!E1841
EVFTA	2024	2024	8,1	EV-NK!F1841

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	6,8	EV-NK!G1841
EVFTA	2026	2026	5,4	EV-NK!H1841
EVFTA	2027	2027	4	EV-NK!I1841
UKVFTA	2022	2022	10,9	UKV!D1843
UKVFTA	2023	2023	9,5	UKV!E1843
UKVFTA	2024	2024	8,1	UKV!F1843
UKVFTA	2025	2025	6,8	UKV!G1843
UKVFTA	2026	2026	5,4	UKV!H1843
UKVFTA	2027	2027	4	UKV!I1843
CPTPP	(I)	2021 (DERIVED)	9,5	CPTPP!D1841
CPTPP	(II)	2022 (DERIVED)	8,1	CPTPP!E1841
CPTPP	(III)	2023 (DERIVED)	6,8	CPTPP!F1841
CPTPP	(IV)	2024 (DERIVED)	5,4	CPTPP!G1841
CPTPP	(V)	2025 (DERIVED)	4	CPTPP!H1841
CPTPP	(VI)	2026 (DERIVED)	2,7	CPTPP!I1841
CPTPP	(VII)	2027 (DERIVED)	1,3	CPTPP!J1841
RCEP A	2022	2022	0	RCEPT-A!D1870
RCEP A	2023	2023	0	RCEPT-A!E1870
RCEP A	2024	2024	0	RCEPT-A!F1870
RCEP A	2025	2025	0	RCEPT-A!G1870
RCEP A	2026	2026	0	RCEPT-A!H1870
RCEP A	2027	2027	0	RCEPT-A!I1870
RCEP B	2022	2022	0	B!D1870
RCEP B	2023	2023	0	B!E1870
RCEP B	2024	2024	0	B!F1870
RCEP B	2025	2025	0	B!G1870

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H1870
RCEP B	2027	2027	0	B!I1870
RCEP C	2022	2022	0	C!D1870
RCEP C	2023	2023	0	C!E1870
RCEP C	2024	2024	0	C!F1870
RCEP C	2025	2025	0	C!G1870
RCEP C	2026	2026	0	C!H1870
RCEP C	2027	2027	0	C!I1870
RCEP D	2022	2022	0	D!D1870
RCEP D	2023	2023	0	D!E1870
RCEP D	2024	2024	0	D!F1870
RCEP D	2025	2025	0	D!G1870
RCEP D	2026	2026	0	D!H1870
RCEP D	2027	2027	0	D!I1870
RCEP E	2022	2022	0	E!D1873
RCEP E	2023	2023	0	E!E1873
RCEP E	2024	2024	0	E!F1873
RCEP E	2025	2025	0	E!G1873
RCEP E	2026	2026	0	E!H1873
RCEP E	2027	2027	0	E!I1873
RCEP F	2022	2022	0	F!D1870
RCEP F	2023	2023	0	F!E1870
RCEP F	2024	2024	0	F!F1870
RCEP F	2025	2025	0	F!G1870
RCEP F	2026	2026	0	F!H1870
RCEP F	2027	2027	0	F!I1870

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	15	VI!F1737
VIFTA	2025	2025	15	VI!G1737
VIFTA	2026	2026	15	VI!H1737
VIFTA	2027	2027	15	VI!I1737

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "2,7; M: 4" has a general 2.7% and an "M:" 4% rate (commonly read as the Mexico schedule – verify).		115/2022/NĐ-CP	Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.	Not verified – check required
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "2,7; M: 4", the FTA schedule for period (VI) shows "2,7".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		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 1503.00 has 2 lines; 1503.00.90 is distinguished from its siblings by: Other.	1503.00.10 Lard stearin or oleostearin	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 1503.00.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 15% for 1503.00.90 was checked against BT2026 (cell BT2026!N1876), 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.