Vietnam Tariff Intelligence

HS 1504.10.90 detail

HS code	1504.10.90
Description	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified / - Fish-liver oils and their fractions: / - - Other
Unit	kg
Generated	08/11/2026 14:09:04
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/15041090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1880
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N1880
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1880
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
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
EVFTA	0,6	0.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0,6	0.6%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	7	7%	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!E1870

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E1843
ATIGA	2023	2023	0	AT!F1843
ATIGA	2024	2024	0	AT!G1843
ATIGA	2025	2025	0	AT!H1843
ATIGA	2026	2026	0	AT!I1843
ATIGA	2027	2027	0	AT!J1843
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1873
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1873
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1873
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1873
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1873
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1873
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1875
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1875
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1875
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1875
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1875
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1875
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1877
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1845
AIFTA	30/12/2022	2022	0	AI!F1845
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1845
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1845
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1845
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1845
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1845

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E1843
VKFTA	2023	2023	0	VK!F1843
VKFTA	2024	2024	0	VK!G1843
VKFTA	2025	2025	0	VK!H1843
VKFTA	2026	2026	0	VK!I1843
VKFTA	2027	2027	0	VK!J1843
VCFTA	2022	2022	0	VC!D1884
VCFTA	2023	2023	0	VC!E1884
VCFTA	2024	2024	0	VC!F1884
VCFTA	2025	2025	0	VC!G1884
VCFTA	2026	2026	0	VC!H1884
VCFTA	2027	2027	0	VC!I1884
VN-EAEU	2022	2022	0	EAV!D1883
VN-EAEU	2023	2023	0	EAV!E1883
VN-EAEU	2024	2024	0	EAV!F1883
VN-EAEU	2025	2025	0	EAV!G1883
VN-EAEU	2026	2026	0	EAV!H1883
VN-EAEU	2027	2027	0	EAV!I1883
AHKFTA	2022	2022	0	AKH!D1889
AHKFTA	2023	2023	0	AKH!E1889
AHKFTA	2024	2024	0	AKH!F1889
AHKFTA	2025	2025	0	AKH!G1889
AHKFTA	2026	2026	0	AKH!H1889
AHKFTA	2027	2027	0	AKH!I1889
EVFTA	2022	2022	3,1	EV-NK!D1846
EVFTA	2023	2023	2,5	EV-NK!E1846

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	1,8	EV-NK!F1846
EVFTA	2025	2025	1,2	EV-NK!G1846
EVFTA	2026	2026	0,6	EV-NK!H1846
EVFTA	2027	2027	0	EV-NK!I1846
UKVFTA	2022	2022	3,1	UKV!D1848
UKVFTA	2023	2023	2,5	UKV!E1848
UKVFTA	2024	2024	1,8	UKV!F1848
UKVFTA	2025	2025	1,2	UKV!G1848
UKVFTA	2026	2026	0,6	UKV!H1848
UKVFTA	2027	2027	0	UKV!I1848
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1846
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1846
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1846
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1846
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1846
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1846
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1846
RCEP A	2022	2022	0	RCEPT-A!D1875
RCEP A	2023	2023	0	RCEPT-A!E1875
RCEP A	2024	2024	0	RCEPT-A!F1875
RCEP A	2025	2025	0	RCEPT-A!G1875
RCEP A	2026	2026	0	RCEPT-A!H1875
RCEP A	2027	2027	0	RCEPT-A!I1875
RCEP B	2022	2022	0	B!D1875
RCEP B	2023	2023	0	B!E1875
RCEP B	2024	2024	0	B!F1875

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G1875
RCEP B	2026	2026	0	B!H1875
RCEP B	2027	2027	0	B!I1875
RCEP C	2022	2022	0	C!D1875
RCEP C	2023	2023	0	C!E1875
RCEP C	2024	2024	0	C!F1875
RCEP C	2025	2025	0	C!G1875
RCEP C	2026	2026	0	C!H1875
RCEP C	2027	2027	0	C!I1875
RCEP D	2022	2022	0	D!D1875
RCEP D	2023	2023	0	D!E1875
RCEP D	2024	2024	0	D!F1875
RCEP D	2025	2025	0	D!G1875
RCEP D	2026	2026	0	D!H1875
RCEP D	2027	2027	0	D!I1875
RCEP E	2022	2022	0	E!D1878
RCEP E	2023	2023	0	E!E1878
RCEP E	2024	2024	0	E!F1878
RCEP E	2025	2025	0	E!G1878
RCEP E	2026	2026	0	E!H1878
RCEP E	2027	2027	0	E!I1878
RCEP F	2022	2022	0	F!D1875
RCEP F	2023	2023	0	F!E1875
RCEP F	2024	2024	0	F!F1875
RCEP F	2025	2025	0	F!G1875
RCEP F	2026	2026	0	F!H1875

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I1875
VIFTA	2024	2024	9	VI!F1741
VIFTA	2025	2025	8	VI!G1741
VIFTA	2026	2026	7	VI!H1741
VIFTA	2027	2027	6	VI!I1741

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	Instrument cited in source; validity not verified
DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Động vật, sản phẩm động vật thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT)		17/2023/TT-BNNPTNT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1504.10 has 2 lines; 1504.10.90 is distinguished from its siblings by: Other.	1504.10.20 Solid fractions	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 1504.10.90. 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 10% for 1504.10.90 was checked against BT2026 (cell BT2026!N1880), 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

Item policy

Item policy
HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT)
Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)
Động vật, sản phẩm động vật thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)

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.