Vietnam Tariff Intelligence

HS 1510.10.00 detail

HS code	1510.10.00
Description	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09 / - Crude olive pomace oil
Unit	kg/lít
Generated	03/11/2026 19:59:55
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/15101000/

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!K1912
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1912
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1912
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	3.5	3.5%	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!E1908

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E1881
ATIGA	2023	2023	0	AT!F1881
ATIGA	2024	2024	0	AT!G1881
ATIGA	2025	2025	0	AT!H1881
ATIGA	2026	2026	0	AT!I1881
ATIGA	2027	2027	0	AT!J1881
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1911
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1911
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1911
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1911
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1911
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1911
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1913
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1913
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1913
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1913
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1913
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1913
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1915
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1883
AIFTA	30/12/2022	2022	0	AI!F1883
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1883
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1883
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1883
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1883
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1883

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E1881
VKFTA	2023	2023	0	VK!F1881
VKFTA	2024	2024	0	VK!G1881
VKFTA	2025	2025	0	VK!H1881
VKFTA	2026	2026	0	VK!I1881
VKFTA	2027	2027	0	VK!J1881
VCFTA	2022	2022	0	VC!D1922
VCFTA	2023	2023	0	VC!E1922
VCFTA	2024	2024	0	VC!F1922
VCFTA	2025	2025	0	VC!G1922
VCFTA	2026	2026	0	VC!H1922
VCFTA	2027	2027	0	VC!I1922
VN-EAEU	2022	2022	0	EAV!D1921
VN-EAEU	2023	2023	0	EAV!E1921
VN-EAEU	2024	2024	0	EAV!F1921
VN-EAEU	2025	2025	0	EAV!G1921
VN-EAEU	2026	2026	0	EAV!H1921
VN-EAEU	2027	2027	0	EAV!I1921
AHKFTA	2022	2022	0	AKH!D1927
AHKFTA	2023	2023	0	AKH!E1927
AHKFTA	2024	2024	0	AKH!F1927
AHKFTA	2025	2025	0	AKH!G1927
AHKFTA	2026	2026	0	AKH!H1927
AHKFTA	2027	2027	0	AKH!I1927
EVFTA	2022	2022	3,1	EV-NK!D1886
EVFTA	2023	2023	2,5	EV-NK!E1886

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	1,8	EV-NK!F1886
EVFTA	2025	2025	1,2	EV-NK!G1886
EVFTA	2026	2026	0,6	EV-NK!H1886
EVFTA	2027	2027	0	EV-NK!I1886
UKVFTA	2022	2022	3,1	UKV!D1888
UKVFTA	2023	2023	2,5	UKV!E1888
UKVFTA	2024	2024	1,8	UKV!F1888
UKVFTA	2025	2025	1,2	UKV!G1888
UKVFTA	2026	2026	0,6	UKV!H1888
UKVFTA	2027	2027	0	UKV!I1888
CPTPP	(I)	2021 (DERIVED)	1,6	CPTPP!D1888
CPTPP	(II)	2022 (DERIVED)	0,8	CPTPP!E1888
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1888
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1888
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1888
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1888
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1888
RCEP A	2022	2022	0	RCEPT-A!D1913
RCEP A	2023	2023	0	RCEPT-A!E1913
RCEP A	2024	2024	0	RCEPT-A!F1913
RCEP A	2025	2025	0	RCEPT-A!G1913
RCEP A	2026	2026	0	RCEPT-A!H1913
RCEP A	2027	2027	0	RCEPT-A!I1913
RCEP B	2022	2022	0	B!D1913
RCEP B	2023	2023	0	B!E1913
RCEP B	2024	2024	0	B!F1913

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G1913
RCEP B	2026	2026	0	B!H1913
RCEP B	2027	2027	0	B!I1913
RCEP C	2022	2022	0	C!D1913
RCEP C	2023	2023	0	C!E1913
RCEP C	2024	2024	0	C!F1913
RCEP C	2025	2025	0	C!G1913
RCEP C	2026	2026	0	C!H1913
RCEP C	2027	2027	0	C!I1913
RCEP D	2022	2022	0	D!D1913
RCEP D	2023	2023	0	D!E1913
RCEP D	2024	2024	0	D!F1913
RCEP D	2025	2025	0	D!G1913
RCEP D	2026	2026	0	D!H1913
RCEP D	2027	2027	0	D!I1913
RCEP E	2022	2022	0	E!D1916
RCEP E	2023	2023	0	E!E1916
RCEP E	2024	2024	0	E!F1916
RCEP E	2025	2025	0	E!G1916
RCEP E	2026	2026	0	E!H1916
RCEP E	2027	2027	0	E!I1916
RCEP F	2022	2022	0	F!D1913
RCEP F	2023	2023	0	F!E1913
RCEP F	2024	2024	0	F!F1913
RCEP F	2025	2025	0	F!G1913
RCEP F	2026	2026	0	F!H1913

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I1913
VIFTA	2024	2024	4.5	VI!F1773
VIFTA	2025	2025	4	VI!G1773
VIFTA	2026	2026	3.5	VI!H1773
VIFTA	2027	2027	3	VI!I1773

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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.	Instrument cited in source; validity not verified
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	1510.10.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 1510.10.00	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 1510.10.00. 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 1510.10.00 was checked against BT2026 (cell BT2026!N1912), 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 KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)

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.