Vietnam Tariff Intelligence

HS 1510.90.20 detail

HS code	1510.90.20
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 / - Other: / - - Fractions of unrefined oil
Unit	kg/lít
Generated	10/11/2026 23:55:04
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/15109020/

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!K1915
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1915
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1915
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!E1911

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E1884
ATIGA	2023	2023	0	AT!F1884
ATIGA	2024	2024	0	AT!G1884
ATIGA	2025	2025	0	AT!H1884
ATIGA	2026	2026	0	AT!I1884
ATIGA	2027	2027	0	AT!J1884
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1914
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1914
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1914
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1914
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1914
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1914
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1916
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1916
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1916
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1916
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1916
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1916
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1918
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1886
AIFTA	30/12/2022	2022	0	AI!F1886
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1886
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1886
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1886
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1886
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1886

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E1884
VKFTA	2023	2023	0	VK!F1884
VKFTA	2024	2024	0	VK!G1884
VKFTA	2025	2025	0	VK!H1884
VKFTA	2026	2026	0	VK!I1884
VKFTA	2027	2027	0	VK!J1884
VCFTA	2022	2022	0	VC!D1925
VCFTA	2023	2023	0	VC!E1925
VCFTA	2024	2024	0	VC!F1925
VCFTA	2025	2025	0	VC!G1925
VCFTA	2026	2026	0	VC!H1925
VCFTA	2027	2027	0	VC!I1925
VN-EAEU	2022	2022	0	EAV!D1924
VN-EAEU	2023	2023	0	EAV!E1924
VN-EAEU	2024	2024	0	EAV!F1924
VN-EAEU	2025	2025	0	EAV!G1924
VN-EAEU	2026	2026	0	EAV!H1924
VN-EAEU	2027	2027	0	EAV!I1924
AHKFTA	2022	2022	0	AKH!D1930
AHKFTA	2023	2023	0	AKH!E1930
AHKFTA	2024	2024	0	AKH!F1930
AHKFTA	2025	2025	0	AKH!G1930
AHKFTA	2026	2026	0	AKH!H1930
AHKFTA	2027	2027	0	AKH!I1930
EVFTA	2022	2022	3,1	EV-NK!D1889
EVFTA	2023	2023	2,5	EV-NK!E1889

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	1,8	EV-NK!F1889
EVFTA	2025	2025	1,2	EV-NK!G1889
EVFTA	2026	2026	0,6	EV-NK!H1889
EVFTA	2027	2027	0	EV-NK!I1889
UKVFTA	2022	2022	3,1	UKV!D1891
UKVFTA	2023	2023	2,5	UKV!E1891
UKVFTA	2024	2024	1,8	UKV!F1891
UKVFTA	2025	2025	1,2	UKV!G1891
UKVFTA	2026	2026	0,6	UKV!H1891
UKVFTA	2027	2027	0	UKV!I1891
CPTPP	(I)	2021 (DERIVED)	1,6	CPTPP!D1891
CPTPP	(II)	2022 (DERIVED)	0,8	CPTPP!E1891
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1891
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1891
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1891
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1891
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1891
RCEP A	2022	2022	0	RCEPT-A!D1916
RCEP A	2023	2023	0	RCEPT-A!E1916
RCEP A	2024	2024	0	RCEPT-A!F1916
RCEP A	2025	2025	0	RCEPT-A!G1916
RCEP A	2026	2026	0	RCEPT-A!H1916
RCEP A	2027	2027	0	RCEPT-A!I1916
RCEP B	2022	2022	0	B!D1916
RCEP B	2023	2023	0	B!E1916
RCEP B	2024	2024	0	B!F1916

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G1916
RCEP B	2026	2026	0	B!H1916
RCEP B	2027	2027	0	B!I1916
RCEP C	2022	2022	0	C!D1916
RCEP C	2023	2023	0	C!E1916
RCEP C	2024	2024	0	C!F1916
RCEP C	2025	2025	0	C!G1916
RCEP C	2026	2026	0	C!H1916
RCEP C	2027	2027	0	C!I1916
RCEP D	2022	2022	0	D!D1916
RCEP D	2023	2023	0	D!E1916
RCEP D	2024	2024	0	D!F1916
RCEP D	2025	2025	0	D!G1916
RCEP D	2026	2026	0	D!H1916
RCEP D	2027	2027	0	D!I1916
RCEP E	2022	2022	0	E!D1919
RCEP E	2023	2023	0	E!E1919
RCEP E	2024	2024	0	E!F1919
RCEP E	2025	2025	0	E!G1919
RCEP E	2026	2026	0	E!H1919
RCEP E	2027	2027	0	E!I1919
RCEP F	2022	2022	0	F!D1916
RCEP F	2023	2023	0	F!E1916
RCEP F	2024	2024	0	F!F1916
RCEP F	2025	2025	0	F!G1916
RCEP F	2026	2026	0	F!H1916

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I1916
VIFTA	2024	2024	4.5	VI!F1776
VIFTA	2025	2025	4	VI!G1776
VIFTA	2026	2026	3.5	VI!H1776
VIFTA	2027	2027	3	VI!I1776

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-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1510.90 has 3 lines; 1510.90.20 is distinguished from its siblings by: Fractions of unrefined oil.	1510.90.10 Crude oil; 1510.90.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	1510.90.20 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 1510.90.20	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 1510.90.20. 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 1510.90.20 was checked against BT2026 (cell BT2026!N1915), 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.