Vietnam Tariff Intelligence

HS 1511.90.39 detail

HS code	1511.90.39
Description	Palm oil and its fractions, whether or not refined, but not chemically modified / - Other: / - - Fractions of refined oil: / - - - Liquid fractions: / - - - - Other
Unit	kg/lít
Generated	07/11/2026 22:52:57
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/15119039/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1928
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N1928
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1928
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-TH, CN)	0% (except TH, CN)	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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH, PH, TH)	0% (except KH, PH, TH)	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
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	4,5; M: 6,8	4.5% · M: 6.8%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	9	9%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	9	9%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	21	21%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1925
ATIGA	2022	2022	0	AT!E1898
ATIGA	2023	2023	0	AT!F1898
ATIGA	2024	2024	0	AT!G1898
ATIGA	2025	2025	0	AT!H1898
ATIGA	2026	2026	0	AT!I1898
ATIGA	2027	2027	0	AT!J1898
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1928
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1928
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1928

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1928
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1928
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1928
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1930
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1930
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1930
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1930
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1930
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1930
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1932
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1900
AIFTA	30/12/2022	2022	0	AI!F1900
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1900
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1900
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1900
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1900
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1900
VKFTA	2022	2022	0	VK!E1898
VKFTA	2023	2023	0	VK!F1898
VKFTA	2024	2024	0	VK!G1898
VKFTA	2025	2025	0	VK!H1898
VKFTA	2026	2026	0	VK!I1898
VKFTA	2027	2027	0	VK!J1898
VCFTA	2022	2022	5	VC!D1939
VCFTA	2023	2023	3	VC!E1939
VCFTA	2024	2024	0	VC!F1939

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1939
VCFTA	2026	2026	0	VC!H1939
VCFTA	2027	2027	0	VC!I1939
VN-EAEU	2022	2022	6,8	EAV!D1938
VN-EAEU	2023	2023	4,5	EAV!E1938
VN-EAEU	2024	2024	2,3	EAV!F1938
VN-EAEU	2025	2025	0	EAV!G1938
VN-EAEU	2026	2026	0	EAV!H1938
VN-EAEU	2027	2027	0	EAV!I1938
AHKFTA	2022	2022	*	AKH!D1944
AHKFTA	2023	2023	*	AKH!E1944
AHKFTA	2024	2024	*	AKH!F1944
AHKFTA	2025	2025	*	AKH!G1944
AHKFTA	2026	2026	*	AKH!H1944
AHKFTA	2027	2027	*	AKH!I1944
EVFTA	2022	2022	18,1	EV-NK!D1903
EVFTA	2023	2023	15,9	EV-NK!E1903
EVFTA	2024	2024	13,6	EV-NK!F1903
EVFTA	2025	2025	11,3	EV-NK!G1903
EVFTA	2026	2026	9	EV-NK!H1903
EVFTA	2027	2027	6,8	EV-NK!I1903
UKVFTA	2022	2022	18,1	UKV!D1905
UKVFTA	2023	2023	15,9	UKV!E1905
UKVFTA	2024	2024	13,6	UKV!F1905
UKVFTA	2025	2025	11,3	UKV!G1905
UKVFTA	2026	2026	9	UKV!H1905

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	6,8	UKV!I1905
CPTPP	(I)	2021 (DERIVED)	15,9	CPTPP!D1905
CPTPP	(II)	2022 (DERIVED)	13,6	CPTPP!E1905
CPTPP	(III)	2023 (DERIVED)	11,3	CPTPP!F1905
CPTPP	(IV)	2024 (DERIVED)	9	CPTPP!G1905
CPTPP	(V)	2025 (DERIVED)	6,8	CPTPP!H1905
CPTPP	(VI)	2026 (DERIVED)	4,5	CPTPP!I1905
CPTPP	(VII)	2027 (DERIVED)	2,2	CPTPP!J1905
RCEP A	2022	2022	30	RCEPT-A!D1930
RCEP A	2023	2023	30	RCEPT-A!E1930
RCEP A	2024	2024	30	RCEPT-A!F1930
RCEP A	2025	2025	30	RCEPT-A!G1930
RCEP A	2026	2026	30	RCEPT-A!H1930
RCEP A	2027	2027	30	RCEPT-A!I1930
RCEP B	2022	2022	30	B!D1930
RCEP B	2023	2023	30	B!E1930
RCEP B	2024	2024	30	B!F1930
RCEP B	2025	2025	30	B!G1930
RCEP B	2026	2026	30	B!H1930
RCEP B	2027	2027	30	B!I1930
RCEP C	2022	2022	*	C!D1930
RCEP C	2023	2023	*	C!E1930
RCEP C	2024	2024	*	C!F1930
RCEP C	2025	2025	*	C!G1930
RCEP C	2026	2026	*	C!H1930
RCEP C	2027	2027	*	C!I1930

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	30	D!D1930
RCEP D	2023	2023	30	D!E1930
RCEP D	2024	2024	30	D!F1930
RCEP D	2025	2025	30	D!G1930
RCEP D	2026	2026	30	D!H1930
RCEP D	2027	2027	30	D!I1930
RCEP E	2022	2022	30	E!D1933
RCEP E	2023	2023	30	E!E1933
RCEP E	2024	2024	30	E!F1933
RCEP E	2025	2025	30	E!G1933
RCEP E	2026	2026	30	E!H1933
RCEP E	2027	2027	30	E!I1933
RCEP F	2022	2022	30	F!D1930
RCEP F	2023	2023	30	F!E1930
RCEP F	2024	2024	30	F!F1930
RCEP F	2025	2025	30	F!G1930
RCEP F	2026	2026	30	F!H1930
RCEP F	2027	2027	30	F!I1930
VIFTA	2024	2024	27	VI!F1793
VIFTA	2025	2025	24	VI!G1793
VIFTA	2026	2026	21	VI!H1793
VIFTA	2027	2027	18	VI!I1793

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
FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "4,5; M: 6,8" has a general 4.5% and an "M:" 6.8% 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 "4,5; M: 6,8", the FTA schedule for period (VI) shows "4,5".		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	RCEP (Annex A) 30%, RCEP (Annex B) 30%, RCEP (Annex D) 30%, RCEP (Annex E) 30%, RCEP (Annex F) 30%: the preferential rate is equal to or higher than the MFN rate (30%) in the source tariff – claiming the FTA brings no saving.	MFN 30%		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 1511.90 has 9 lines; 1511.90.39 is distinguished from its siblings by: Other.	1511.90.20 Refined oil; 1511.90.31 With iodine value 30 or more, but less than 40; 1511.90.32 Other; 1511.90.36 In packing of a net weight not exceeding 25 kg; 1511.90.37 Other, with iodine value 55 or more, but less than 60; 1511.90.41 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 1511.90.39. 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 30% for 1511.90.39 was checked against BT2026 (cell BT2026!N1928), 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.