Vietnam Tariff Intelligence

HS 1515.29.19 detail

HS code	1515.29.19
Description	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified / - Maize (corn) oil and its fractions: / - - Other: / - - - Fractions of unrefined oil: / - - - - Other
Unit	kg/lít
Generated	05/11/2026 21:39:33
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/15152919/

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!K1991
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1991
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1991
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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(-MY, PH)	0% (except MY, PH)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	1,8	1.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1.8%	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!E1992
ATIGA	2022	2022	0	AT!E1965
ATIGA	2023	2023	0	AT!F1965
ATIGA	2024	2024	0	AT!G1965
ATIGA	2025	2025	0	AT!H1965
ATIGA	2026	2026	0	AT!I1965
ATIGA	2027	2027	0	AT!J1965
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1995
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1995
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1995

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1995
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1995
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1995
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1997
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1997
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1997
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1997
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1997
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1997
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1999
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1967
AIFTA	30/12/2022	2022	0	AI!F1967
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1967
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1967
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1967
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1967
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1967
VKFTA	2022	2022	0	VK!E1965
VKFTA	2023	2023	0	VK!F1965
VKFTA	2024	2024	0	VK!G1965
VKFTA	2025	2025	0	VK!H1965
VKFTA	2026	2026	0	VK!I1965
VKFTA	2027	2027	0	VK!J1965
VCFTA	2022	2022	0	VC!D2006
VCFTA	2023	2023	0	VC!E2006
VCFTA	2024	2024	0	VC!F2006

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2006
VCFTA	2026	2026	0	VC!H2006
VCFTA	2027	2027	0	VC!I2006
VN-EAEU	2022	2022	0	EAV!D2005
VN-EAEU	2023	2023	0	EAV!E2005
VN-EAEU	2024	2024	0	EAV!F2005
VN-EAEU	2025	2025	0	EAV!G2005
VN-EAEU	2026	2026	0	EAV!H2005
VN-EAEU	2027	2027	0	EAV!I2005
AHKFTA	2022	2022	0	AKH!D2011
AHKFTA	2023	2023	0	AKH!E2011
AHKFTA	2024	2024	0	AKH!F2011
AHKFTA	2025	2025	0	AKH!G2011
AHKFTA	2026	2026	0	AKH!H2011
AHKFTA	2027	2027	0	AKH!I2011
EVFTA	2022	2022	3,6	EV-NK!D1970
EVFTA	2023	2023	3,1	EV-NK!E1970
EVFTA	2024	2024	2,7	EV-NK!F1970
EVFTA	2025	2025	2,2	EV-NK!G1970
EVFTA	2026	2026	1,8	EV-NK!H1970
EVFTA	2027	2027	1,3	EV-NK!I1970
UKVFTA	2022	2022	3,6	UKV!D1972
UKVFTA	2023	2023	3,1	UKV!E1972
UKVFTA	2024	2024	2,7	UKV!F1972
UKVFTA	2025	2025	2,2	UKV!G1972
UKVFTA	2026	2026	1,8	UKV!H1972

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	1,3	UKV!I1972
CPTPP	(I)	2021 (DERIVED)	1	CPTPP!D1972
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1972
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1972
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1972
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1972
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1972
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1972
RCEP A	2022	2022	0	RCEPT-A!D1997
RCEP A	2023	2023	0	RCEPT-A!E1997
RCEP A	2024	2024	0	RCEPT-A!F1997
RCEP A	2025	2025	0	RCEPT-A!G1997
RCEP A	2026	2026	0	RCEPT-A!H1997
RCEP A	2027	2027	0	RCEPT-A!I1997
RCEP B	2022	2022	0	B!D1997
RCEP B	2023	2023	0	B!E1997
RCEP B	2024	2024	0	B!F1997
RCEP B	2025	2025	0	B!G1997
RCEP B	2026	2026	0	B!H1997
RCEP B	2027	2027	0	B!I1997
RCEP C	2022	2022	0	C!D1997
RCEP C	2023	2023	0	C!E1997
RCEP C	2024	2024	0	C!F1997
RCEP C	2025	2025	0	C!G1997
RCEP C	2026	2026	0	C!H1997
RCEP C	2027	2027	0	C!I1997

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D1997
RCEP D	2023	2023	0	D!E1997
RCEP D	2024	2024	0	D!F1997
RCEP D	2025	2025	0	D!G1997
RCEP D	2026	2026	0	D!H1997
RCEP D	2027	2027	0	D!I1997
RCEP E	2022	2022	0	E!D2000
RCEP E	2023	2023	0	E!E2000
RCEP E	2024	2024	0	E!F2000
RCEP E	2025	2025	0	E!G2000
RCEP E	2026	2026	0	E!H2000
RCEP E	2027	2027	0	E!I2000
RCEP F	2022	2022	0	F!D1997
RCEP F	2023	2023	0	F!E1997
RCEP F	2024	2024	0	F!F1997
RCEP F	2025	2025	0	F!G1997
RCEP F	2026	2026	0	F!H1997
RCEP F	2027	2027	0	F!I1997
VIFTA	2024	2024	4.5	VI!F1856
VIFTA	2025	2025	4	VI!G1856
VIFTA	2026	2026	3.5	VI!H1856
VIFTA	2027	2027	3	VI!I1856

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1515.29 has 4 lines; 1515.29.19 is distinguished from its siblings by: Other.	1515.29.11 Solid fractions; 1515.29.91 Solid fractions; 1515.29.99 Other	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 1515.29.19. 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 1515.29.19 was checked against BT2026 (cell BT2026!N1991), 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.