Vietnam Tariff Intelligence

HS 1515.29.91 detail

HS code	1515.29.91
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: / - - - Other: / - - - - Solid fractions
Unit	kg/lít
Generated	02/11/2026 20:37:44
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/15152991/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1993
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N1993
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1993
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
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
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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
EVFTA	7,2	7.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	7,2	7.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	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)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	20	20%	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!E1994
ATIGA	2022	2022	0	AT!E1967
ATIGA	2023	2023	0	AT!F1967
ATIGA	2024	2024	0	AT!G1967
ATIGA	2025	2025	0	AT!H1967
ATIGA	2026	2026	0	AT!I1967
ATIGA	2027	2027	0	AT!J1967
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E1997
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1997
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1997

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1997
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1997
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1997
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E1999
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F1999
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1999
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1999
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1999
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1999
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2001
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1969
AIFTA	30/12/2022	2022	0	AI!F1969
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1969
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1969
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1969
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1969
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1969
VKFTA	2022	2022	0	VK!E1967
VKFTA	2023	2023	0	VK!F1967
VKFTA	2024	2024	0	VK!G1967
VKFTA	2025	2025	0	VK!H1967
VKFTA	2026	2026	0	VK!I1967
VKFTA	2027	2027	0	VK!J1967
VCFTA	2022	2022	4	VC!D2008
VCFTA	2023	2023	2	VC!E2008
VCFTA	2024	2024	0	VC!F2008

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2008
VCFTA	2026	2026	0	VC!H2008
VCFTA	2027	2027	0	VC!I2008
VN-EAEU	2022	2022	0	EAV!D2007
VN-EAEU	2023	2023	0	EAV!E2007
VN-EAEU	2024	2024	0	EAV!F2007
VN-EAEU	2025	2025	0	EAV!G2007
VN-EAEU	2026	2026	0	EAV!H2007
VN-EAEU	2027	2027	0	EAV!I2007
AHKFTA	2022	2022	12	AKH!D2013
AHKFTA	2023	2023	8	AKH!E2013
AHKFTA	2024	2024	8	AKH!F2013
AHKFTA	2025	2025	4	AKH!G2013
AHKFTA	2026	2026	4	AKH!H2013
AHKFTA	2027	2027	0	AKH!I2013
EVFTA	2022	2022	14,5	EV-NK!D1972
EVFTA	2023	2023	12,7	EV-NK!E1972
EVFTA	2024	2024	10,9	EV-NK!F1972
EVFTA	2025	2025	9	EV-NK!G1972
EVFTA	2026	2026	7,2	EV-NK!H1972
EVFTA	2027	2027	5,4	EV-NK!I1972
UKVFTA	2022	2022	14,5	UKV!D1974
UKVFTA	2023	2023	12,7	UKV!E1974
UKVFTA	2024	2024	10,9	UKV!F1974
UKVFTA	2025	2025	9	UKV!G1974
UKVFTA	2026	2026	7,2	UKV!H1974

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	5,4	UKV!I1974
CPTPP	(I)	2021 (DERIVED)	8,5	CPTPP!D1974
CPTPP	(II)	2022 (DERIVED)	5,7	CPTPP!E1974
CPTPP	(III)	2023 (DERIVED)	2,8	CPTPP!F1974
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1974
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1974
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1974
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1974
RCEP A	2022	2022	18	RCEPT-A!D1999
RCEP A	2023	2023	16	RCEPT-A!E1999
RCEP A	2024	2024	14	RCEPT-A!F1999
RCEP A	2025	2025	12	RCEPT-A!G1999
RCEP A	2026	2026	10	RCEPT-A!H1999
RCEP A	2027	2027	8	RCEPT-A!I1999
RCEP B	2022	2022	18	B!D1999
RCEP B	2023	2023	16	B!E1999
RCEP B	2024	2024	14	B!F1999
RCEP B	2025	2025	12	B!G1999
RCEP B	2026	2026	10	B!H1999
RCEP B	2027	2027	8	B!I1999
RCEP C	2022	2022	18	C!D1999
RCEP C	2023	2023	16	C!E1999
RCEP C	2024	2024	14	C!F1999
RCEP C	2025	2025	12	C!G1999
RCEP C	2026	2026	10	C!H1999
RCEP C	2027	2027	8	C!I1999

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D1999
RCEP D	2023	2023	16,4	D!E1999
RCEP D	2024	2024	14,5	D!F1999
RCEP D	2025	2025	12,7	D!G1999
RCEP D	2026	2026	10,9	D!H1999
RCEP D	2027	2027	9,1	D!I1999
RCEP E	2022	2022	18	E!D2002
RCEP E	2023	2023	16	E!E2002
RCEP E	2024	2024	14	E!F2002
RCEP E	2025	2025	12	E!G2002
RCEP E	2026	2026	10	E!H2002
RCEP E	2027	2027	8	E!I2002
RCEP F	2022	2022	18	F!D1999
RCEP F	2023	2023	16	F!E1999
RCEP F	2024	2024	14	F!F1999
RCEP F	2025	2025	12	F!G1999
RCEP F	2026	2026	10	F!H1999
RCEP F	2027	2027	8	F!I1999
VIFTA	2024	2024	20	VI!F1858
VIFTA	2025	2025	20	VI!G1858
VIFTA	2026	2026	20	VI!H1858
VIFTA	2027	2027	20	VI!I1858

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-013	YELLOW	FTA rate not lower than MFN	VIFTA 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 1515.29 has 4 lines; 1515.29.91 is distinguished from its siblings by: Solid fractions.	1515.29.11 Solid fractions; 1515.29.19 Other; 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 1515.29.91. 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 20% for 1515.29.91 was checked against BT2026 (cell BT2026!N1993), 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.