Vietnam Tariff Intelligence

# HS 1515.30.90 detail

| | |
|---|---|
| **HS code** | 1515.30.90 |
| **Description** | Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified / - Castor oil and its fractions: / - - Other |
| **Unit** | kg/lít |
| **Generated** | 07/11/2026 14:41:23 |
| **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/15153090/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 22.5 | 22.5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K1997 |
| Preferential (MFN) | 15 | 15% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N1997 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q1997 |
| 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 (-MM) | 0% (except MM) | 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) | 0% (except MY) | 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 |
| 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 |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| VN-LAO | 0 | 0% | Consolidated BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| CPTPP | 1,8; M: 2,7 | 1.8% · M: 2.7% | Consolidated BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| AHKFTA | 3 | 3% | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| EVFTA | 3,6 | 3.6% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 3,6 | 3.6% | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VIFTA | 15 | 15% | 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!E1998 |
| ATIGA | 2022 | 2022 | 0 | AT!E1971 |
| ATIGA | 2023 | 2023 | 0 | AT!F1971 |
| ATIGA | 2024 | 2024 | 0 | AT!G1971 |
| ATIGA | 2025 | 2025 | 0 | AT!H1971 |
| ATIGA | 2026 | 2026 | 0 | AT!I1971 |
| ATIGA | 2027 | 2027 | 0 | AT!J1971 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E2001 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F2001 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G2001 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H2001 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I2001 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J2001 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E2003 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F2003 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G2003 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H2003 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I2003 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J2003 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F2005 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H1973 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F1973 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G1973 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H1973 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I1973 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J1973 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K1973 |
| VKFTA | 2022 | 2022 | 0 | VK!E1971 |
| VKFTA | 2023 | 2023 | 0 | VK!F1971 |
| VKFTA | 2024 | 2024 | 0 | VK!G1971 |
| VKFTA | 2025 | 2025 | 0 | VK!H1971 |
| VKFTA | 2026 | 2026 | 0 | VK!I1971 |
| VKFTA | 2027 | 2027 | 0 | VK!J1971 |
| VCFTA | 2022 | 2022 | 2 | VC!D2012 |
| VCFTA | 2023 | 2023 | 1 | VC!E2012 |
| VCFTA | 2024 | 2024 | 0 | VC!F2012 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 0 | VC!G2012 |
| VCFTA | 2026 | 2026 | 0 | VC!H2012 |
| VCFTA | 2027 | 2027 | 0 | VC!I2012 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D2011 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E2011 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F2011 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G2011 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H2011 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I2011 |
| AHKFTA | 2022 | 2022 | 9 | AKH!D2017 |
| AHKFTA | 2023 | 2023 | 6 | AKH!E2017 |
| AHKFTA | 2024 | 2024 | 6 | AKH!F2017 |
| AHKFTA | 2025 | 2025 | 3 | AKH!G2017 |
| AHKFTA | 2026 | 2026 | 3 | AKH!H2017 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I2017 |
| EVFTA | 2022 | 2022 | 7,2 | EV-NK!D1976 |
| EVFTA | 2023 | 2023 | 6,3 | EV-NK!E1976 |
| EVFTA | 2024 | 2024 | 5,4 | EV-NK!F1976 |
| EVFTA | 2025 | 2025 | 4,5 | EV-NK!G1976 |
| EVFTA | 2026 | 2026 | 3,6 | EV-NK!H1976 |
| EVFTA | 2027 | 2027 | 2,7 | EV-NK!I1976 |
| UKVFTA | 2022 | 2022 | 7,2 | UKV!D1978 |
| UKVFTA | 2023 | 2023 | 6,3 | UKV!E1978 |
| UKVFTA | 2024 | 2024 | 5,4 | UKV!F1978 |
| UKVFTA | 2025 | 2025 | 4,5 | UKV!G1978 |
| UKVFTA | 2026 | 2026 | 3,6 | UKV!H1978 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 2,7 | UKV!I1978 |
| CPTPP | (I) | 2021 (DERIVED) | 6,3 | CPTPP!D1978 |
| CPTPP | (II) | 2022 (DERIVED) | 5,4 | CPTPP!E1978 |
| CPTPP | (III) | 2023 (DERIVED) | 4,5 | CPTPP!F1978 |
| CPTPP | (IV) | 2024 (DERIVED) | 3,6 | CPTPP!G1978 |
| CPTPP | (V) | 2025 (DERIVED) | 2,7 | CPTPP!H1978 |
| CPTPP | (VI) | 2026 (DERIVED) | 1,8 | CPTPP!I1978 |
| CPTPP | (VII) | 2027 (DERIVED) | 0,9 | CPTPP!J1978 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D2003 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E2003 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F2003 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G2003 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H2003 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I2003 |
| RCEP B | 2022 | 2022 | 0 | B!D2003 |
| RCEP B | 2023 | 2023 | 0 | B!E2003 |
| RCEP B | 2024 | 2024 | 0 | B!F2003 |
| RCEP B | 2025 | 2025 | 0 | B!G2003 |
| RCEP B | 2026 | 2026 | 0 | B!H2003 |
| RCEP B | 2027 | 2027 | 0 | B!I2003 |
| RCEP C | 2022 | 2022 | 0 | C!D2003 |
| RCEP C | 2023 | 2023 | 0 | C!E2003 |
| RCEP C | 2024 | 2024 | 0 | C!F2003 |
| RCEP C | 2025 | 2025 | 0 | C!G2003 |
| RCEP C | 2026 | 2026 | 0 | C!H2003 |
| RCEP C | 2027 | 2027 | 0 | C!I2003 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 0 | D!D2003 |
| RCEP D | 2023 | 2023 | 0 | D!E2003 |
| RCEP D | 2024 | 2024 | 0 | D!F2003 |
| RCEP D | 2025 | 2025 | 0 | D!G2003 |
| RCEP D | 2026 | 2026 | 0 | D!H2003 |
| RCEP D | 2027 | 2027 | 0 | D!I2003 |
| RCEP E | 2022 | 2022 | 0 | E!D2006 |
| RCEP E | 2023 | 2023 | 0 | E!E2006 |
| RCEP E | 2024 | 2024 | 0 | E!F2006 |
| RCEP E | 2025 | 2025 | 0 | E!G2006 |
| RCEP E | 2026 | 2026 | 0 | E!H2006 |
| RCEP E | 2027 | 2027 | 0 | E!I2006 |
| RCEP F | 2022 | 2022 | 0 | F!D2003 |
| RCEP F | 2023 | 2023 | 0 | F!E2003 |
| RCEP F | 2024 | 2024 | 0 | F!F2003 |
| RCEP F | 2025 | 2025 | 0 | F!G2003 |
| RCEP F | 2026 | 2026 | 0 | F!H2003 |
| RCEP F | 2027 | 2027 | 0 | F!I2003 |
| VIFTA | 2024 | 2024 | 15 | VI!F1862 |
| VIFTA | 2025 | 2025 | 15 | VI!G1862 |
| VIFTA | 2026 | 2026 | 15 | VI!H1862 |
| VIFTA | 2027 | 2027 | 15 | VI!I1862 |

## 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 |
| DOC-004 | YELLOW | Other item policy | Item policy (source, Vietnamese): Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT) | | 15/2024/TT-BYT | Read the referenced instruments. | Instrument cited in source; validity not verified |
| FTA-009 | YELLOW | CPTPP: separate "M:" rate | The CPTPP cell "1,8; M: 2,7" has a general 1.8% and an "M:" 2.7% 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 "1,8; M: 2,7", the FTA schedule for period (VI) shows "1,8". | | 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 | VIFTA 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving. | MFN 15% | | 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 1515.30 has 2 lines; 1515.30.90 is distinguished from its siblings by: Other. | 1515.30.10 Crude oil | 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 1515.30.90. 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 15% for 1515.30.90 was checked against BT2026 (cell BT2026!N1997), 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) |
| Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT) |

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.