Vietnam Tariff Intelligence

HS 1515.50.90 detail

HS code	1515.50.90
Description	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified / - Sesame oil and its fractions: / - - Other
Unit	kg/lít
Generated	05/11/2026 22:48:07
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/15155090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2001
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N2001
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2001
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, KR)	0% (except MY, KR)	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	5	5%	Consolidated BT2026	2026	AHK	123/2022/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
RCEP (Annex A)	12,5	12.5%	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)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	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
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E2002
ATIGA	2022	2022	0	AT!E1975
ATIGA	2023	2023	0	AT!F1975
ATIGA	2024	2024	0	AT!G1975
ATIGA	2025	2025	0	AT!H1975
ATIGA	2026	2026	0	AT!I1975
ATIGA	2027	2027	0	AT!J1975
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2005
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2005
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2005

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2005
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2005
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2005
VJEPA	30/12/2022 - 31/3/2023	2022	6	VJ!E2007
VJEPA	01/4/2023 - 31/3/2024	2023	3	VJ!F2007
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2007
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2007
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2007
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2007
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2009
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1977
AIFTA	30/12/2022	2022	0	AI!F1977
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1977
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1977
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1977
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1977
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1977
VKFTA	2022	2022	0	VK!E1975
VKFTA	2023	2023	0	VK!F1975
VKFTA	2024	2024	0	VK!G1975
VKFTA	2025	2025	0	VK!H1975
VKFTA	2026	2026	0	VK!I1975
VKFTA	2027	2027	0	VK!J1975
VCFTA	2022	2022	8	VC!D2016
VCFTA	2023	2023	4	VC!E2016
VCFTA	2024	2024	0	VC!F2016

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2016
VCFTA	2026	2026	0	VC!H2016
VCFTA	2027	2027	0	VC!I2016
VN-EAEU	2022	2022	6,8	EAV!D2015
VN-EAEU	2023	2023	4,5	EAV!E2015
VN-EAEU	2024	2024	2,3	EAV!F2015
VN-EAEU	2025	2025	0	EAV!G2015
VN-EAEU	2026	2026	0	EAV!H2015
VN-EAEU	2027	2027	0	EAV!I2015
AHKFTA	2022	2022	15	AKH!D2021
AHKFTA	2023	2023	10	AKH!E2021
AHKFTA	2024	2024	10	AKH!F2021
AHKFTA	2025	2025	5	AKH!G2021
AHKFTA	2026	2026	5	AKH!H2021
AHKFTA	2027	2027	0	AKH!I2021
EVFTA	2022	2022	18,1	EV-NK!D1980
EVFTA	2023	2023	15,9	EV-NK!E1980
EVFTA	2024	2024	13,6	EV-NK!F1980
EVFTA	2025	2025	11,3	EV-NK!G1980
EVFTA	2026	2026	9	EV-NK!H1980
EVFTA	2027	2027	6,8	EV-NK!I1980
UKVFTA	2022	2022	18,1	UKV!D1982
UKVFTA	2023	2023	15,9	UKV!E1982
UKVFTA	2024	2024	13,6	UKV!F1982
UKVFTA	2025	2025	11,3	UKV!G1982
UKVFTA	2026	2026	9	UKV!H1982

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	6,8	UKV!I1982
CPTPP	(I)	2021 (DERIVED)	12,5	CPTPP!D1982
CPTPP	(II)	2022 (DERIVED)	9,3	CPTPP!E1982
CPTPP	(III)	2023 (DERIVED)	6,2	CPTPP!F1982
CPTPP	(IV)	2024 (DERIVED)	3,1	CPTPP!G1982
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1982
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1982
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1982
RCEP A	2022	2022	22,5	RCEPT-A!D2007
RCEP A	2023	2023	20	RCEPT-A!E2007
RCEP A	2024	2024	17,5	RCEPT-A!F2007
RCEP A	2025	2025	15	RCEPT-A!G2007
RCEP A	2026	2026	12,5	RCEPT-A!H2007
RCEP A	2027	2027	10	RCEPT-A!I2007
RCEP B	2022	2022	22,5	B!D2007
RCEP B	2023	2023	20	B!E2007
RCEP B	2024	2024	17,5	B!F2007
RCEP B	2025	2025	15	B!G2007
RCEP B	2026	2026	12,5	B!H2007
RCEP B	2027	2027	10	B!I2007
RCEP C	2022	2022	22,5	C!D2007
RCEP C	2023	2023	20	C!E2007
RCEP C	2024	2024	17,5	C!F2007
RCEP C	2025	2025	15	C!G2007
RCEP C	2026	2026	12,5	C!H2007
RCEP C	2027	2027	10	C!I2007

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22,7	D!D2007
RCEP D	2023	2023	20,5	D!E2007
RCEP D	2024	2024	18,2	D!F2007
RCEP D	2025	2025	15,9	D!G2007
RCEP D	2026	2026	13,6	D!H2007
RCEP D	2027	2027	11,4	D!I2007
RCEP E	2022	2022	22,5	E!D2010
RCEP E	2023	2023	20	E!E2010
RCEP E	2024	2024	17,5	E!F2010
RCEP E	2025	2025	15	E!G2010
RCEP E	2026	2026	12,5	E!H2010
RCEP E	2027	2027	10	E!I2010
RCEP F	2022	2022	22,5	F!D2007
RCEP F	2023	2023	20	F!E2007
RCEP F	2024	2024	17,5	F!F2007
RCEP F	2025	2025	15	F!G2007
RCEP F	2026	2026	12,5	F!H2007
RCEP F	2027	2027	10	F!I2007
VIFTA	2024	2024	*	VI!F1866
VIFTA	2025	2025	*	VI!G1866
VIFTA	2026	2026	*	VI!H1866
VIFTA	2027	2027	*	VI!I1866

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 1515.50 has 3 lines; 1515.50.90 is distinguished from its siblings by: Other.	1515.50.10 Crude oil; 1515.50.20 Fractions of unrefined 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 1515.50.90. 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 25% for 1515.50.90 was checked against BT2026 (cell BT2026!N2001), 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.