Vietnam Tariff Intelligence

HS 1515.60.00 detail

HS code	1515.60.00
Description	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified / - Microbial fats and oils and their fractions
Unit	kg/lít
Generated	07/11/2026 16:48:39
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/15156000/

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!K2002
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N2002
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2002
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)	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
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	6	6%	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)	15	15%	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)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	16,4	16.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	21	21%	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!E2003
ATIGA	2022	2022	0	AT!E1976
ATIGA	2023	2023	0	AT!F1976
ATIGA	2024	2024	0	AT!G1976
ATIGA	2025	2025	0	AT!H1976
ATIGA	2026	2026	0	AT!I1976
ATIGA	2027	2027	0	AT!J1976
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E2006
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2006
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2006

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2006
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2006
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2006
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E2008
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F2008
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2008
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2008
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2008
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2008
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2010
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1978
AIFTA	30/12/2022	2022	0	AI!F1978
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1978
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1978
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1978
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1978
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1978
VKFTA	2022	2022	0	VK!E1976
VKFTA	2023	2023	0	VK!F1976
VKFTA	2024	2024	0	VK!G1976
VKFTA	2025	2025	0	VK!H1976
VKFTA	2026	2026	0	VK!I1976
VKFTA	2027	2027	0	VK!J1976
VCFTA	2022	2022	5	VC!D2017
VCFTA	2023	2023	3	VC!E2017
VCFTA	2024	2024	0	VC!F2017

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2017
VCFTA	2026	2026	0	VC!H2017
VCFTA	2027	2027	0	VC!I2017
VN-EAEU	2022	2022	6,8	EAV!D2016
VN-EAEU	2023	2023	4,5	EAV!E2016
VN-EAEU	2024	2024	2,3	EAV!F2016
VN-EAEU	2025	2025	0	EAV!G2016
VN-EAEU	2026	2026	0	EAV!H2016
VN-EAEU	2027	2027	0	EAV!I2016
AHKFTA	2022	2022	18	AKH!D2022
AHKFTA	2023	2023	12	AKH!E2022
AHKFTA	2024	2024	12	AKH!F2022
AHKFTA	2025	2025	6	AKH!G2022
AHKFTA	2026	2026	6	AKH!H2022
AHKFTA	2027	2027	0	AKH!I2022
EVFTA	2022	2022	18,1	EV-NK!D1981
EVFTA	2023	2023	15,9	EV-NK!E1981
EVFTA	2024	2024	13,6	EV-NK!F1981
EVFTA	2025	2025	11,3	EV-NK!G1981
EVFTA	2026	2026	9	EV-NK!H1981
EVFTA	2027	2027	6,8	EV-NK!I1981
UKVFTA	2022	2022	18,1	UKV!D1983
UKVFTA	2023	2023	15,9	UKV!E1983
UKVFTA	2024	2024	13,6	UKV!F1983
UKVFTA	2025	2025	11,3	UKV!G1983
UKVFTA	2026	2026	9	UKV!H1983

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	6,8	UKV!I1983
CPTPP	(I)	2021 (DERIVED)	12,5	CPTPP!D1983
CPTPP	(II)	2022 (DERIVED)	9,3	CPTPP!E1983
CPTPP	(III)	2023 (DERIVED)	6,2	CPTPP!F1983
CPTPP	(IV)	2024 (DERIVED)	3,1	CPTPP!G1983
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1983
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1983
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1983
RCEP A	2022	2022	27	RCEPT-A!D2008
RCEP A	2023	2023	24	RCEPT-A!E2008
RCEP A	2024	2024	21	RCEPT-A!F2008
RCEP A	2025	2025	18	RCEPT-A!G2008
RCEP A	2026	2026	15	RCEPT-A!H2008
RCEP A	2027	2027	12	RCEPT-A!I2008
RCEP B	2022	2022	27	B!D2008
RCEP B	2023	2023	24	B!E2008
RCEP B	2024	2024	21	B!F2008
RCEP B	2025	2025	18	B!G2008
RCEP B	2026	2026	15	B!H2008
RCEP B	2027	2027	12	B!I2008
RCEP C	2022	2022	27	C!D2008
RCEP C	2023	2023	24	C!E2008
RCEP C	2024	2024	21	C!F2008
RCEP C	2025	2025	18	C!G2008
RCEP C	2026	2026	15	C!H2008
RCEP C	2027	2027	12	C!I2008

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	27,3	D!D2008
RCEP D	2023	2023	24,5	D!E2008
RCEP D	2024	2024	21,8	D!F2008
RCEP D	2025	2025	19,1	D!G2008
RCEP D	2026	2026	16,4	D!H2008
RCEP D	2027	2027	13,6	D!I2008
RCEP E	2022	2022	27	E!D2011
RCEP E	2023	2023	24	E!E2011
RCEP E	2024	2024	21	E!F2011
RCEP E	2025	2025	18	E!G2011
RCEP E	2026	2026	15	E!H2011
RCEP E	2027	2027	12	E!I2011
RCEP F	2022	2022	27	F!D2008
RCEP F	2023	2023	24	F!E2008
RCEP F	2024	2024	21	F!F2008
RCEP F	2025	2025	18	F!G2008
RCEP F	2026	2026	15	F!H2008
RCEP F	2027	2027	12	F!I2008
VIFTA	2024	2024	27	VI!F1867
VIFTA	2025	2025	24	VI!G1867
VIFTA	2026	2026	21	VI!H1867
VIFTA	2027	2027	18	VI!I1867

Advisory & warnings

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

HS-004	YELLOW	HS code introduced in the 2023 nomenclature	1515.60.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 1515.60.00	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 1515.60.00. 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 1515.60.00 was checked against BT2026 (cell BT2026!N2002), 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.