Vietnam Tariff Intelligence

HS 1515.90.11 detail

HS code	1515.90.11
Description	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified / - Other: / - - Illipe nut oil: / - - - Crude oil
Unit	kg/lít
Generated	09/11/2026 02:57:31
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/15159011/

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!K2005
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N2005
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2005
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	0%	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
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!E2006

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E1979
ATIGA	2023	2023	0	AT!F1979
ATIGA	2024	2024	0	AT!G1979
ATIGA	2025	2025	0	AT!H1979
ATIGA	2026	2026	0	AT!I1979
ATIGA	2027	2027	0	AT!J1979
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2009
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2009
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2009
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2009
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2009
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2009
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2011
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2011
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2011
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2011
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2011
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2011
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2013
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1981
AIFTA	30/12/2022	2022	0	AI!F1981
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1981
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1981
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1981
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1981
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1981

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E1979
VKFTA	2023	2023	0	VK!F1979
VKFTA	2024	2024	0	VK!G1979
VKFTA	2025	2025	0	VK!H1979
VKFTA	2026	2026	0	VK!I1979
VKFTA	2027	2027	0	VK!J1979
VCFTA	2022	2022	0	VC!D2020
VCFTA	2023	2023	0	VC!E2020
VCFTA	2024	2024	0	VC!F2020
VCFTA	2025	2025	0	VC!G2020
VCFTA	2026	2026	0	VC!H2020
VCFTA	2027	2027	0	VC!I2020
VN-EAEU	2022	2022	0	EAV!D2019
VN-EAEU	2023	2023	0	EAV!E2019
VN-EAEU	2024	2024	0	EAV!F2019
VN-EAEU	2025	2025	0	EAV!G2019
VN-EAEU	2026	2026	0	EAV!H2019
VN-EAEU	2027	2027	0	EAV!I2019
AHKFTA	2022	2022	0	AKH!D2025
AHKFTA	2023	2023	0	AKH!E2025
AHKFTA	2024	2024	0	AKH!F2025
AHKFTA	2025	2025	0	AKH!G2025
AHKFTA	2026	2026	0	AKH!H2025
AHKFTA	2027	2027	0	AKH!I2025
EVFTA	2022	2022	3,6	EV-NK!D1984
EVFTA	2023	2023	3,1	EV-NK!E1984

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	2,7	EV-NK!F1984
EVFTA	2025	2025	2,2	EV-NK!G1984
EVFTA	2026	2026	1,8	EV-NK!H1984
EVFTA	2027	2027	1,3	EV-NK!I1984
UKVFTA	2022	2022	3,6	UKV!D1986
UKVFTA	2023	2023	3,1	UKV!E1986
UKVFTA	2024	2024	2,7	UKV!F1986
UKVFTA	2025	2025	2,2	UKV!G1986
UKVFTA	2026	2026	1,8	UKV!H1986
UKVFTA	2027	2027	1,3	UKV!I1986
CPTPP	(I)	2021 (DERIVED)	1,6	CPTPP!D1986
CPTPP	(II)	2022 (DERIVED)	0,8	CPTPP!E1986
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1986
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1986
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1986
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1986
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1986
RCEP A	2022	2022	0	RCEPT-A!D2011
RCEP A	2023	2023	0	RCEPT-A!E2011
RCEP A	2024	2024	0	RCEPT-A!F2011
RCEP A	2025	2025	0	RCEPT-A!G2011
RCEP A	2026	2026	0	RCEPT-A!H2011
RCEP A	2027	2027	0	RCEPT-A!I2011
RCEP B	2022	2022	0	B!D2011
RCEP B	2023	2023	0	B!E2011
RCEP B	2024	2024	0	B!F2011

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G2011
RCEP B	2026	2026	0	B!H2011
RCEP B	2027	2027	0	B!I2011
RCEP C	2022	2022	0	C!D2011
RCEP C	2023	2023	0	C!E2011
RCEP C	2024	2024	0	C!F2011
RCEP C	2025	2025	0	C!G2011
RCEP C	2026	2026	0	C!H2011
RCEP C	2027	2027	0	C!I2011
RCEP D	2022	2022	0	D!D2011
RCEP D	2023	2023	0	D!E2011
RCEP D	2024	2024	0	D!F2011
RCEP D	2025	2025	0	D!G2011
RCEP D	2026	2026	0	D!H2011
RCEP D	2027	2027	0	D!I2011
RCEP E	2022	2022	0	E!D2014
RCEP E	2023	2023	0	E!E2014
RCEP E	2024	2024	0	E!F2014
RCEP E	2025	2025	0	E!G2014
RCEP E	2026	2026	0	E!H2014
RCEP E	2027	2027	0	E!I2014
RCEP F	2022	2022	0	F!D2011
RCEP F	2023	2023	0	F!E2011
RCEP F	2024	2024	0	F!F2011
RCEP F	2025	2025	0	F!G2011
RCEP F	2026	2026	0	F!H2011

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I2011
VIFTA	2024	2024	4.5	VI!F1870
VIFTA	2025	2025	4	VI!G1870
VIFTA	2026	2026	3.5	VI!H1870
VIFTA	2027	2027	3	VI!I1870

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 1515.90 has 12 lines; 1515.90.11 is distinguished from its siblings by: Crude oil.	1515.90.12 Fractions of unrefined oil; 1515.90.19 Other; 1515.90.21 Crude oil; 1515.90.22 Fractions of unrefined oil; 1515.90.29 Other; 1515.90.31 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 1515.90.11. 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 1515.90.11 was checked against BT2026 (cell BT2026!N2005), 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.