Vietnam Tariff Intelligence

HS 1515.90.91 detail

HS code	1515.90.91
Description	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified / - Other: / - - Other: / - - - Crude oil
Unit	kg/lít
Generated	08/11/2026 06:34:06
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/15159091/

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!K2017
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N2017
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2017
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
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(-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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E2018
ATIGA	2022	2022	0	AT!E1991
ATIGA	2023	2023	0	AT!F1991
ATIGA	2024	2024	0	AT!G1991
ATIGA	2025	2025	0	AT!H1991
ATIGA	2026	2026	0	AT!I1991
ATIGA	2027	2027	0	AT!J1991
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2021
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2021
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2021

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2021
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2021
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2021
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2023
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2023
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2023
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2023
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2023
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2023
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2025
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1993
AIFTA	30/12/2022	2022	0	AI!F1993
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1993
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1993
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1993
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1993
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1993
VKFTA	2022	2022	0	VK!E1991
VKFTA	2023	2023	0	VK!F1991
VKFTA	2024	2024	0	VK!G1991
VKFTA	2025	2025	0	VK!H1991
VKFTA	2026	2026	0	VK!I1991
VKFTA	2027	2027	0	VK!J1991
VCFTA	2022	2022	0	VC!D2032
VCFTA	2023	2023	0	VC!E2032
VCFTA	2024	2024	0	VC!F2032

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2032
VCFTA	2026	2026	0	VC!H2032
VCFTA	2027	2027	0	VC!I2032
VN-EAEU	2022	2022	0	EAV!D2031
VN-EAEU	2023	2023	0	EAV!E2031
VN-EAEU	2024	2024	0	EAV!F2031
VN-EAEU	2025	2025	0	EAV!G2031
VN-EAEU	2026	2026	0	EAV!H2031
VN-EAEU	2027	2027	0	EAV!I2031
AHKFTA	2022	2022	0	AKH!D2037
AHKFTA	2023	2023	0	AKH!E2037
AHKFTA	2024	2024	0	AKH!F2037
AHKFTA	2025	2025	0	AKH!G2037
AHKFTA	2026	2026	0	AKH!H2037
AHKFTA	2027	2027	0	AKH!I2037
EVFTA	2022	2022	3,6	EV-NK!D1996
EVFTA	2023	2023	3,1	EV-NK!E1996
EVFTA	2024	2024	2,7	EV-NK!F1996
EVFTA	2025	2025	2,2	EV-NK!G1996
EVFTA	2026	2026	1,8	EV-NK!H1996
EVFTA	2027	2027	1,3	EV-NK!I1996
UKVFTA	2022	2022	3,6	UKV!D1998
UKVFTA	2023	2023	3,1	UKV!E1998
UKVFTA	2024	2024	2,7	UKV!F1998
UKVFTA	2025	2025	2,2	UKV!G1998
UKVFTA	2026	2026	1,8	UKV!H1998

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	1,3	UKV!I1998
CPTPP	(I)	2021 (DERIVED)	1,6	CPTPP!D1998
CPTPP	(II)	2022 (DERIVED)	0,8	CPTPP!E1998
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1998
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1998
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1998
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1998
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1998
RCEP A	2022	2022	0	RCEPT-A!D2023
RCEP A	2023	2023	0	RCEPT-A!E2023
RCEP A	2024	2024	0	RCEPT-A!F2023
RCEP A	2025	2025	0	RCEPT-A!G2023
RCEP A	2026	2026	0	RCEPT-A!H2023
RCEP A	2027	2027	0	RCEPT-A!I2023
RCEP B	2022	2022	0	B!D2023
RCEP B	2023	2023	0	B!E2023
RCEP B	2024	2024	0	B!F2023
RCEP B	2025	2025	0	B!G2023
RCEP B	2026	2026	0	B!H2023
RCEP B	2027	2027	0	B!I2023
RCEP C	2022	2022	0	C!D2023
RCEP C	2023	2023	0	C!E2023
RCEP C	2024	2024	0	C!F2023
RCEP C	2025	2025	0	C!G2023
RCEP C	2026	2026	0	C!H2023
RCEP C	2027	2027	0	C!I2023

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D2023
RCEP D	2023	2023	0	D!E2023
RCEP D	2024	2024	0	D!F2023
RCEP D	2025	2025	0	D!G2023
RCEP D	2026	2026	0	D!H2023
RCEP D	2027	2027	0	D!I2023
RCEP E	2022	2022	0	E!D2026
RCEP E	2023	2023	0	E!E2026
RCEP E	2024	2024	0	E!F2026
RCEP E	2025	2025	0	E!G2026
RCEP E	2026	2026	0	E!H2026
RCEP E	2027	2027	0	E!I2026
RCEP F	2022	2022	0	F!D2023
RCEP F	2023	2023	0	F!E2023
RCEP F	2024	2024	0	F!F2023
RCEP F	2025	2025	0	F!G2023
RCEP F	2026	2026	0	F!H2023
RCEP F	2027	2027	0	F!I2023
VIFTA	2024	2024	4.5	VI!F1882
VIFTA	2025	2025	4	VI!G1882
VIFTA	2026	2026	3.5	VI!H1882
VIFTA	2027	2027	3	VI!I1882

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; 1515.90.91 is distinguished from its siblings by: Crude oil.	1515.90.11 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	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 1515.90.91. 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 5% for 1515.90.91 was checked against BT2026 (cell BT2026!N2017), 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.