Vietnam Tariff Intelligence

# HS 1517.90.30 detail

| | |
|---|---|
| **HS code** | 1517.90.30 |
| **Description** | Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16 / - Other: / - - Of a kind used as mould release preparations |
| **Unit** | kg/lít |
| **Generated** | 08/11/2026 22:49:22 |
| **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/15179030/ |

## 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!K2083 |
| Preferential (MFN) | 30 | 30% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N2083 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q2083 |
| 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 |
| AJCEP | 0 | 0% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0(-MY, PH) | 0% (except MY, PH) | 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 |
| 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 |
| AIFTA | 5 | 5% | Consolidated BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| CPTPP | 5,4; M: 8,1 | 5.4% · M: 8.1% | Consolidated BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 10,9 | 10.9% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 10,9 | 10.9% | 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 |
| RCEP (Annex B) | 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 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 | 30 | 30% | 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 |
| AHKFTA | * | * not eligible | Consolidated BT2026 | 2026 | AHK | 123/2022/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!E2086 |
| ATIGA | 2022 | 2022 | 0 | AT!E2059 |
| ATIGA | 2023 | 2023 | 0 | AT!F2059 |
| ATIGA | 2024 | 2024 | 0 | AT!G2059 |
| ATIGA | 2025 | 2025 | 0 | AT!H2059 |
| ATIGA | 2026 | 2026 | 0 | AT!I2059 |
| ATIGA | 2027 | 2027 | 0 | AT!J2059 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E2089 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F2089 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G2089 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H2089 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I2089 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J2089 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 5 | VJ!E2091 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2.5 | VJ!F2091 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G2091 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H2091 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I2091 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J2091 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F2093 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H2061 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F2061 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G2061 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H2061 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I2061 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J2061 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K2061 |
| VKFTA | 2022 | 2022 | 0 | VK!E2059 |
| VKFTA | 2023 | 2023 | 0 | VK!F2059 |
| VKFTA | 2024 | 2024 | 0 | VK!G2059 |
| VKFTA | 2025 | 2025 | 0 | VK!H2059 |
| VKFTA | 2026 | 2026 | 0 | VK!I2059 |
| VKFTA | 2027 | 2027 | 0 | VK!J2059 |
| VCFTA | 2022 | 2022 | 7 | VC!D2100 |
| VCFTA | 2023 | 2023 | 3 | VC!E2100 |
| VCFTA | 2024 | 2024 | 0 | VC!F2100 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 0 | VC!G2100 |
| VCFTA | 2026 | 2026 | 0 | VC!H2100 |
| VCFTA | 2027 | 2027 | 0 | VC!I2100 |
| VN-EAEU | 2022 | 2022 | 8,2 | EAV!D2099 |
| VN-EAEU | 2023 | 2023 | 5,5 | EAV!E2099 |
| VN-EAEU | 2024 | 2024 | 2,7 | EAV!F2099 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G2099 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H2099 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I2099 |
| AHKFTA | 2022 | 2022 | * | AKH!D2105 |
| AHKFTA | 2023 | 2023 | * | AKH!E2105 |
| AHKFTA | 2024 | 2024 | * | AKH!F2105 |
| AHKFTA | 2025 | 2025 | * | AKH!G2105 |
| AHKFTA | 2026 | 2026 | * | AKH!H2105 |
| AHKFTA | 2027 | 2027 | * | AKH!I2105 |
| EVFTA | 2022 | 2022 | 21,8 | EV-NK!D2064 |
| EVFTA | 2023 | 2023 | 19 | EV-NK!E2064 |
| EVFTA | 2024 | 2024 | 16,3 | EV-NK!F2064 |
| EVFTA | 2025 | 2025 | 13,6 | EV-NK!G2064 |
| EVFTA | 2026 | 2026 | 10,9 | EV-NK!H2064 |
| EVFTA | 2027 | 2027 | 8,1 | EV-NK!I2064 |
| UKVFTA | 2022 | 2022 | 21,8 | UKV!D2066 |
| UKVFTA | 2023 | 2023 | 19 | UKV!E2066 |
| UKVFTA | 2024 | 2024 | 16,3 | UKV!F2066 |
| UKVFTA | 2025 | 2025 | 13,6 | UKV!G2066 |
| UKVFTA | 2026 | 2026 | 10,9 | UKV!H2066 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 8,1 | UKV!I2066 |
| CPTPP | (I) | 2021 (DERIVED) | 19 | CPTPP!D2066 |
| CPTPP | (II) | 2022 (DERIVED) | 16,3 | CPTPP!E2066 |
| CPTPP | (III) | 2023 (DERIVED) | 13,6 | CPTPP!F2066 |
| CPTPP | (IV) | 2024 (DERIVED) | 10,9 | CPTPP!G2066 |
| CPTPP | (V) | 2025 (DERIVED) | 8,1 | CPTPP!H2066 |
| CPTPP | (VI) | 2026 (DERIVED) | 5,4 | CPTPP!I2066 |
| CPTPP | (VII) | 2027 (DERIVED) | 2,7 | CPTPP!J2066 |
| RCEP A | 2022 | 2022 | 27 | RCEPT-A!D2091 |
| RCEP A | 2023 | 2023 | 24 | RCEPT-A!E2091 |
| RCEP A | 2024 | 2024 | 21 | RCEPT-A!F2091 |
| RCEP A | 2025 | 2025 | 18 | RCEPT-A!G2091 |
| RCEP A | 2026 | 2026 | 15 | RCEPT-A!H2091 |
| RCEP A | 2027 | 2027 | 12 | RCEPT-A!I2091 |
| RCEP B | 2022 | 2022 | 27 | B!D2091 |
| RCEP B | 2023 | 2023 | 24 | B!E2091 |
| RCEP B | 2024 | 2024 | 21 | B!F2091 |
| RCEP B | 2025 | 2025 | 18 | B!G2091 |
| RCEP B | 2026 | 2026 | 15 | B!H2091 |
| RCEP B | 2027 | 2027 | 12 | B!I2091 |
| RCEP C | 2022 | 2022 | 27 | C!D2091 |
| RCEP C | 2023 | 2023 | 24 | C!E2091 |
| RCEP C | 2024 | 2024 | 21 | C!F2091 |
| RCEP C | 2025 | 2025 | 18 | C!G2091 |
| RCEP C | 2026 | 2026 | 15 | C!H2091 |
| RCEP C | 2027 | 2027 | 12 | C!I2091 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 27,3 | D!D2091 |
| RCEP D | 2023 | 2023 | 24,5 | D!E2091 |
| RCEP D | 2024 | 2024 | 21,8 | D!F2091 |
| RCEP D | 2025 | 2025 | 19,1 | D!G2091 |
| RCEP D | 2026 | 2026 | 16,4 | D!H2091 |
| RCEP D | 2027 | 2027 | 13,6 | D!I2091 |
| RCEP E | 2022 | 2022 | 27 | E!D2094 |
| RCEP E | 2023 | 2023 | 24 | E!E2094 |
| RCEP E | 2024 | 2024 | 21 | E!F2094 |
| RCEP E | 2025 | 2025 | 18 | E!G2094 |
| RCEP E | 2026 | 2026 | 15 | E!H2094 |
| RCEP E | 2027 | 2027 | 12 | E!I2094 |
| RCEP F | 2022 | 2022 | 27 | F!D2091 |
| RCEP F | 2023 | 2023 | 24 | F!E2091 |
| RCEP F | 2024 | 2024 | 21 | F!F2091 |
| RCEP F | 2025 | 2025 | 18 | F!G2091 |
| RCEP F | 2026 | 2026 | 15 | F!H2091 |
| RCEP F | 2027 | 2027 | 12 | F!I2091 |
| VIFTA | 2024 | 2024 | 30 | VI!F1948 |
| VIFTA | 2025 | 2025 | 30 | VI!G1948 |
| VIFTA | 2026 | 2026 | 30 | VI!H1948 |
| VIFTA | 2027 | 2027 | 30 | VI!I1948 |

## Advisory & warnings

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

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|---|---|---|---|---|---|---|---|
| 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 |
| FTA-009 | YELLOW | CPTPP: separate "M:" rate | The CPTPP cell "5,4; M: 8,1" has a general 5.4% and an "M:" 8.1% 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 "5,4; M: 8,1", the FTA schedule for period (VI) shows "5,4". | | 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 30%: the preferential rate is equal to or higher than the MFN rate (30%) in the source tariff – claiming the FTA brings no saving. | MFN 30% | | 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 1517.90 has 17 lines; 1517.90.30 is distinguished from its siblings by: Of a kind used as mould release preparations. | 1517.90.10 Imitation ghee; 1517.90.20 Liquid margarine; 1517.90.43 Shortening; 1517.90.44 Imitation lard; 1517.90.50 Other solid mixtures or preparations of vegetable fats or oils or of their fractions; 1517.90.61 In which ground-nut oil predominates | 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 1517.90.30. 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 1517.90.30 was checked against BT2026 (cell BT2026!N2083), 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.