Vietnam Tariff Intelligence

HS 1517.90.44 detail

HS code	1517.90.44
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: / - - Imitation lard; shortening: / - - - Imitation lard
Unit	kg/lít
Generated	08/11/2026 06:29:33
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/15179044/

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!K2086
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N2086
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2086
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
CPTPP	4,5; M: 6,8	4.5% · M: 6.8%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
RCEP (Annex B)	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 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
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	25	25%	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!E2089
ATIGA	2022	2022	0	AT!E2062
ATIGA	2023	2023	0	AT!F2062
ATIGA	2024	2024	0	AT!G2062
ATIGA	2025	2025	0	AT!H2062
ATIGA	2026	2026	0	AT!I2062
ATIGA	2027	2027	0	AT!J2062
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2092
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2092
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2092

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2092
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2092
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2092
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2094
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2094
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2094
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2094
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2094
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2094
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2096
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2064
AIFTA	30/12/2022	2022	5	AI!F2064
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2064
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2064
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2064
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2064
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2064
VKFTA	2022	2022	0	VK!E2062
VKFTA	2023	2023	0	VK!F2062
VKFTA	2024	2024	0	VK!G2062
VKFTA	2025	2025	0	VK!H2062
VKFTA	2026	2026	0	VK!I2062
VKFTA	2027	2027	0	VK!J2062
VCFTA	2022	2022	6	VC!D2103
VCFTA	2023	2023	3	VC!E2103
VCFTA	2024	2024	0	VC!F2103

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2103
VCFTA	2026	2026	0	VC!H2103
VCFTA	2027	2027	0	VC!I2103
VN-EAEU	2022	2022	6,8	EAV!D2102
VN-EAEU	2023	2023	4,5	EAV!E2102
VN-EAEU	2024	2024	2,3	EAV!F2102
VN-EAEU	2025	2025	0	EAV!G2102
VN-EAEU	2026	2026	0	EAV!H2102
VN-EAEU	2027	2027	0	EAV!I2102
AHKFTA	2022	2022	25	AKH!D2108
AHKFTA	2023	2023	25	AKH!E2108
AHKFTA	2024	2024	25	AKH!F2108
AHKFTA	2025	2025	25	AKH!G2108
AHKFTA	2026	2026	25	AKH!H2108
AHKFTA	2027	2027	25	AKH!I2108
EVFTA	2022	2022	18,1	EV-NK!D2067
EVFTA	2023	2023	15,9	EV-NK!E2067
EVFTA	2024	2024	13,6	EV-NK!F2067
EVFTA	2025	2025	11,3	EV-NK!G2067
EVFTA	2026	2026	9	EV-NK!H2067
EVFTA	2027	2027	6,8	EV-NK!I2067
UKVFTA	2022	2022	18,1	UKV!D2069
UKVFTA	2023	2023	15,9	UKV!E2069
UKVFTA	2024	2024	13,6	UKV!F2069
UKVFTA	2025	2025	11,3	UKV!G2069
UKVFTA	2026	2026	9	UKV!H2069

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	6,8	UKV!I2069
CPTPP	(I)	2021 (DERIVED)	15,9	CPTPP!D2069
CPTPP	(II)	2022 (DERIVED)	13,6	CPTPP!E2069
CPTPP	(III)	2023 (DERIVED)	11,3	CPTPP!F2069
CPTPP	(IV)	2024 (DERIVED)	9	CPTPP!G2069
CPTPP	(V)	2025 (DERIVED)	6,8	CPTPP!H2069
CPTPP	(VI)	2026 (DERIVED)	4,5	CPTPP!I2069
CPTPP	(VII)	2027 (DERIVED)	2,2	CPTPP!J2069
RCEP A	2022	2022	22,5	RCEPT-A!D2094
RCEP A	2023	2023	20	RCEPT-A!E2094
RCEP A	2024	2024	17,5	RCEPT-A!F2094
RCEP A	2025	2025	15	RCEPT-A!G2094
RCEP A	2026	2026	12,5	RCEPT-A!H2094
RCEP A	2027	2027	10	RCEPT-A!I2094
RCEP B	2022	2022	22,5	B!D2094
RCEP B	2023	2023	20	B!E2094
RCEP B	2024	2024	17,5	B!F2094
RCEP B	2025	2025	15	B!G2094
RCEP B	2026	2026	12,5	B!H2094
RCEP B	2027	2027	10	B!I2094
RCEP C	2022	2022	22,5	C!D2094
RCEP C	2023	2023	20	C!E2094
RCEP C	2024	2024	17,5	C!F2094
RCEP C	2025	2025	15	C!G2094
RCEP C	2026	2026	12,5	C!H2094
RCEP C	2027	2027	10	C!I2094

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22,7	D!D2094
RCEP D	2023	2023	20,5	D!E2094
RCEP D	2024	2024	18,2	D!F2094
RCEP D	2025	2025	15,9	D!G2094
RCEP D	2026	2026	13,6	D!H2094
RCEP D	2027	2027	11,4	D!I2094
RCEP E	2022	2022	22,5	E!D2097
RCEP E	2023	2023	20	E!E2097
RCEP E	2024	2024	17,5	E!F2097
RCEP E	2025	2025	15	E!G2097
RCEP E	2026	2026	12,5	E!H2097
RCEP E	2027	2027	10	E!I2097
RCEP F	2022	2022	22,5	F!D2094
RCEP F	2023	2023	20	F!E2094
RCEP F	2024	2024	17,5	F!F2094
RCEP F	2025	2025	15	F!G2094
RCEP F	2026	2026	12,5	F!H2094
RCEP F	2027	2027	10	F!I2094
VIFTA	2024	2024	25	VI!F1951
VIFTA	2025	2025	25	VI!G1951
VIFTA	2026	2026	25	VI!H1951
VIFTA	2027	2027	25	VI!I1951

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
FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "4,5; M: 6,8" has a general 4.5% and an "M:" 6.8% 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 "4,5; M: 6,8", the FTA schedule for period (VI) shows "4,5".		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	AHKFTA 25%, VIFTA 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		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; 1517.90.44 is distinguished from its siblings by: Imitation lard.	1517.90.10 Imitation ghee; 1517.90.20 Liquid margarine; 1517.90.30 Of a kind used as mould release preparations; 1517.90.43 Shortening; 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 1517.90.44. 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 1517.90.44 was checked against BT2026 (cell BT2026!N2086), 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.