Vietnam Tariff Intelligence

HS 1506.00.00 detail

HS code	1506.00.00
Description	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
Unit	kg
Generated	03/11/2026 19:05:41
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/15060000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1888
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N1888
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1888
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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	0,6	0.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0,6	0.6%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
CPTPP	0,9; M: 1,3	0.9% · M: 1.3%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VIFTA	7	7%	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!E1880
ATIGA	2022	2022	0	AT!E1853

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F1853
ATIGA	2024	2024	0	AT!G1853
ATIGA	2025	2025	0	AT!H1853
ATIGA	2026	2026	0	AT!I1853
ATIGA	2027	2027	0	AT!J1853
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1883
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1883
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1883
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1883
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1883
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1883
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1885
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1885
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1885
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1885
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1885
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1885
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1887
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1855
AIFTA	30/12/2022	2022	0	AI!F1855
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1855
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1855
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1855
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1855
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1855
VKFTA	2022	2022	0	VK!E1853

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F1853
VKFTA	2024	2024	0	VK!G1853
VKFTA	2025	2025	0	VK!H1853
VKFTA	2026	2026	0	VK!I1853
VKFTA	2027	2027	0	VK!J1853
VCFTA	2022	2022	0	VC!D1894
VCFTA	2023	2023	0	VC!E1894
VCFTA	2024	2024	0	VC!F1894
VCFTA	2025	2025	0	VC!G1894
VCFTA	2026	2026	0	VC!H1894
VCFTA	2027	2027	0	VC!I1894
VN-EAEU	2022	2022	0	EAV!D1893
VN-EAEU	2023	2023	0	EAV!E1893
VN-EAEU	2024	2024	0	EAV!F1893
VN-EAEU	2025	2025	0	EAV!G1893
VN-EAEU	2026	2026	0	EAV!H1893
VN-EAEU	2027	2027	0	EAV!I1893
AHKFTA	2022	2022	0	AKH!D1899
AHKFTA	2023	2023	0	AKH!E1899
AHKFTA	2024	2024	0	AKH!F1899
AHKFTA	2025	2025	0	AKH!G1899
AHKFTA	2026	2026	0	AKH!H1899
AHKFTA	2027	2027	0	AKH!I1899
EVFTA	2022	2022	3,1	EV-NK!D1856
EVFTA	2023	2023	2,5	EV-NK!E1856
EVFTA	2024	2024	1,8	EV-NK!F1856

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	1,2	EV-NK!G1856
EVFTA	2026	2026	0,6	EV-NK!H1856
EVFTA	2027	2027	0	EV-NK!I1856
UKVFTA	2022	2022	3,1	UKV!D1858
UKVFTA	2023	2023	2,5	UKV!E1858
UKVFTA	2024	2024	1,8	UKV!F1858
UKVFTA	2025	2025	1,2	UKV!G1858
UKVFTA	2026	2026	0,6	UKV!H1858
UKVFTA	2027	2027	0	UKV!I1858
CPTPP	(I)	2021 (DERIVED)	3,1	CPTPP!D1858
CPTPP	(II)	2022 (DERIVED)	2,7	CPTPP!E1858
CPTPP	(III)	2023 (DERIVED)	2,2	CPTPP!F1858
CPTPP	(IV)	2024 (DERIVED)	1,8	CPTPP!G1858
CPTPP	(V)	2025 (DERIVED)	1,3	CPTPP!H1858
CPTPP	(VI)	2026 (DERIVED)	0,9	CPTPP!I1858
CPTPP	(VII)	2027 (DERIVED)	0,4	CPTPP!J1858
RCEP A	2022	2022	0	RCEPT-A!D1885
RCEP A	2023	2023	0	RCEPT-A!E1885
RCEP A	2024	2024	0	RCEPT-A!F1885
RCEP A	2025	2025	0	RCEPT-A!G1885
RCEP A	2026	2026	0	RCEPT-A!H1885
RCEP A	2027	2027	0	RCEPT-A!I1885
RCEP B	2022	2022	0	B!D1885
RCEP B	2023	2023	0	B!E1885
RCEP B	2024	2024	0	B!F1885
RCEP B	2025	2025	0	B!G1885

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H1885
RCEP B	2027	2027	0	B!I1885
RCEP C	2022	2022	0	C!D1885
RCEP C	2023	2023	0	C!E1885
RCEP C	2024	2024	0	C!F1885
RCEP C	2025	2025	0	C!G1885
RCEP C	2026	2026	0	C!H1885
RCEP C	2027	2027	0	C!I1885
RCEP D	2022	2022	0	D!D1885
RCEP D	2023	2023	0	D!E1885
RCEP D	2024	2024	0	D!F1885
RCEP D	2025	2025	0	D!G1885
RCEP D	2026	2026	0	D!H1885
RCEP D	2027	2027	0	D!I1885
RCEP E	2022	2022	0	E!D1888
RCEP E	2023	2023	0	E!E1888
RCEP E	2024	2024	0	E!F1888
RCEP E	2025	2025	0	E!G1888
RCEP E	2026	2026	0	E!H1888
RCEP E	2027	2027	0	E!I1888
RCEP F	2022	2022	0	F!D1885
RCEP F	2023	2023	0	F!E1885
RCEP F	2024	2024	0	F!F1885
RCEP F	2025	2025	0	F!G1885
RCEP F	2026	2026	0	F!H1885
RCEP F	2027	2027	0	F!I1885

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	9	VI!F1749
VIFTA	2025	2025	8	VI!G1749
VIFTA	2026	2026	7	VI!H1749
VIFTA	2027	2027	6	VI!I1749

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT)		17/2023/TT-BNNPTNT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "0,9; M: 1,3" has a general 0.9% and an "M:" 1.3% 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 "0,9; M: 1,3", the FTA schedule for period (VI) shows "0,9".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	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 1506.00.00. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 10% for 1506.00.00 was checked against BT2026 (cell BT2026!N1888), 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 là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT)
Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)

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.