Vietnam Tariff Intelligence

HS 1511.90.41 detail

HS code	1511.90.41
Description	Palm oil and its fractions, whether or not refined, but not chemically modified / - Other: / - - Fractions of unrefined oil: / - - - Solid fractions
Unit	kg/lít
Generated	07/11/2026 09:39:23
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/15119041/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	10.5	10.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1930
Preferential (MFN)	7	7%	26/2023/NĐ-CP	2023-07-15	BT2026!N1930
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1930
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 (-TH, CN)	0% (except TH, CN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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(-KH, PH)	0% (except KH, 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
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/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
RCEP (Annex A)	4,7	4.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	4,7	4.7%	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 E)	4,7	4.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	4,7	4.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	4,8	4.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E1927
ATIGA	2022	2022	0	AT!E1900
ATIGA	2023	2023	0	AT!F1900
ATIGA	2024	2024	0	AT!G1900
ATIGA	2025	2025	0	AT!H1900
ATIGA	2026	2026	0	AT!I1900
ATIGA	2027	2027	0	AT!J1900
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1930
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1930
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1930

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1930
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1930
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1930
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1932
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1932
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1932
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1932
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1932
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1932
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1934
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1902
AIFTA	30/12/2022	2022	0	AI!F1902
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1902
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1902
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1902
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1902
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1902
VKFTA	2022	2022	0	VK!E1900
VKFTA	2023	2023	0	VK!F1900
VKFTA	2024	2024	0	VK!G1900
VKFTA	2025	2025	0	VK!H1900
VKFTA	2026	2026	0	VK!I1900
VKFTA	2027	2027	0	VK!J1900
VCFTA	2022	2022	0	VC!D1941
VCFTA	2023	2023	0	VC!E1941
VCFTA	2024	2024	0	VC!F1941

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1941
VCFTA	2026	2026	0	VC!H1941
VCFTA	2027	2027	0	VC!I1941
VN-EAEU	2022	2022	0	EAV!D1940
VN-EAEU	2023	2023	0	EAV!E1940
VN-EAEU	2024	2024	0	EAV!F1940
VN-EAEU	2025	2025	0	EAV!G1940
VN-EAEU	2026	2026	0	EAV!H1940
VN-EAEU	2027	2027	0	EAV!I1940
AHKFTA	2022	2022	*	AKH!D1946
AHKFTA	2023	2023	*	AKH!E1946
AHKFTA	2024	2024	*	AKH!F1946
AHKFTA	2025	2025	*	AKH!G1946
AHKFTA	2026	2026	*	AKH!H1946
AHKFTA	2027	2027	*	AKH!I1946
EVFTA	2022	2022	3,1	EV-NK!D1905
EVFTA	2023	2023	2,5	EV-NK!E1905
EVFTA	2024	2024	1,8	EV-NK!F1905
EVFTA	2025	2025	1,2	EV-NK!G1905
EVFTA	2026	2026	0,6	EV-NK!H1905
EVFTA	2027	2027	0	EV-NK!I1905
UKVFTA	2022	2022	3,1	UKV!D1907
UKVFTA	2023	2023	2,5	UKV!E1907
UKVFTA	2024	2024	1,8	UKV!F1907
UKVFTA	2025	2025	1,2	UKV!G1907
UKVFTA	2026	2026	0,6	UKV!H1907

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1907
CPTPP	(I)	2021 (DERIVED)	1,6	CPTPP!D1907
CPTPP	(II)	2022 (DERIVED)	0,8	CPTPP!E1907
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1907
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1907
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1907
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1907
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1907
RCEP A	2022	2022	6,5	RCEPT-A!D1932
RCEP A	2023	2023	6,1	RCEPT-A!E1932
RCEP A	2024	2024	5,6	RCEPT-A!F1932
RCEP A	2025	2025	5,1	RCEPT-A!G1932
RCEP A	2026	2026	4,7	RCEPT-A!H1932
RCEP A	2027	2027	4,2	RCEPT-A!I1932
RCEP B	2022	2022	6,5	B!D1932
RCEP B	2023	2023	6,1	B!E1932
RCEP B	2024	2024	5,6	B!F1932
RCEP B	2025	2025	5,1	B!G1932
RCEP B	2026	2026	4,7	B!H1932
RCEP B	2027	2027	4,2	B!I1932
RCEP C	2022	2022	*	C!D1932
RCEP C	2023	2023	*	C!E1932
RCEP C	2024	2024	*	C!F1932
RCEP C	2025	2025	*	C!G1932
RCEP C	2026	2026	*	C!H1932
RCEP C	2027	2027	*	C!I1932

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	6,6	D!D1932
RCEP D	2023	2023	6,1	D!E1932
RCEP D	2024	2024	5,7	D!F1932
RCEP D	2025	2025	5,3	D!G1932
RCEP D	2026	2026	4,8	D!H1932
RCEP D	2027	2027	4,4	D!I1932
RCEP E	2022	2022	6,5	E!D1935
RCEP E	2023	2023	6,1	E!E1935
RCEP E	2024	2024	5,6	E!F1935
RCEP E	2025	2025	5,1	E!G1935
RCEP E	2026	2026	4,7	E!H1935
RCEP E	2027	2027	4,2	E!I1935
RCEP F	2022	2022	6,5	F!D1932
RCEP F	2023	2023	6,1	F!E1932
RCEP F	2024	2024	5,6	F!F1932
RCEP F	2025	2025	5,1	F!G1932
RCEP F	2026	2026	4,7	F!H1932
RCEP F	2027	2027	4,2	F!I1932
VIFTA	2024	2024	7	VI!F1795
VIFTA	2025	2025	7	VI!G1795
VIFTA	2026	2026	7	VI!H1795
VIFTA	2027	2027	7	VI!I1795

Advisory & warnings

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

FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 7%: the preferential rate is equal to or higher than the MFN rate (7%) in the source tariff – claiming the FTA brings no saving.	MFN 7%		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 1511.90 has 9 lines; 1511.90.41 is distinguished from its siblings by: Solid fractions.	1511.90.20 Refined oil; 1511.90.31 With iodine value 30 or more, but less than 40; 1511.90.32 Other; 1511.90.36 In packing of a net weight not exceeding 25 kg; 1511.90.37 Other, with iodine value 55 or more, but less than 60; 1511.90.39 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 1511.90.41. 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 7% for 1511.90.41 was checked against BT2026 (cell BT2026!N1930), 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.