Vietnam Tariff Intelligence

HS 1515.30.10 detail

HS code	1515.30.10
Description	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified / - Castor oil and its fractions: / - - Crude oil
Unit	kg/lít
Generated	02/11/2026 22:15:30
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/15153010/

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!K1996
Preferential (MFN)	7	7%	26/2023/NĐ-CP	2023-07-15	BT2026!N1996
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1996
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	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!E1997
ATIGA	2022	2022	0	AT!E1970
ATIGA	2023	2023	0	AT!F1970
ATIGA	2024	2024	0	AT!G1970
ATIGA	2025	2025	0	AT!H1970
ATIGA	2026	2026	0	AT!I1970
ATIGA	2027	2027	0	AT!J1970
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2000
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2000
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2000

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2000
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2000
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2000
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2002
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2002
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2002
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2002
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2002
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2002
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2004
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1972
AIFTA	30/12/2022	2022	0	AI!F1972
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1972
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1972
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1972
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1972
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1972
VKFTA	2022	2022	0	VK!E1970
VKFTA	2023	2023	0	VK!F1970
VKFTA	2024	2024	0	VK!G1970
VKFTA	2025	2025	0	VK!H1970
VKFTA	2026	2026	0	VK!I1970
VKFTA	2027	2027	0	VK!J1970
VCFTA	2022	2022	0	VC!D2011
VCFTA	2023	2023	0	VC!E2011
VCFTA	2024	2024	0	VC!F2011

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2011
VCFTA	2026	2026	0	VC!H2011
VCFTA	2027	2027	0	VC!I2011
VN-EAEU	2022	2022	0	EAV!D2010
VN-EAEU	2023	2023	0	EAV!E2010
VN-EAEU	2024	2024	0	EAV!F2010
VN-EAEU	2025	2025	0	EAV!G2010
VN-EAEU	2026	2026	0	EAV!H2010
VN-EAEU	2027	2027	0	EAV!I2010
AHKFTA	2022	2022	0	AKH!D2016
AHKFTA	2023	2023	0	AKH!E2016
AHKFTA	2024	2024	0	AKH!F2016
AHKFTA	2025	2025	0	AKH!G2016
AHKFTA	2026	2026	0	AKH!H2016
AHKFTA	2027	2027	0	AKH!I2016
EVFTA	2022	2022	3,6	EV-NK!D1975
EVFTA	2023	2023	3,1	EV-NK!E1975
EVFTA	2024	2024	2,7	EV-NK!F1975
EVFTA	2025	2025	2,2	EV-NK!G1975
EVFTA	2026	2026	1,8	EV-NK!H1975
EVFTA	2027	2027	1,3	EV-NK!I1975
UKVFTA	2022	2022	3,6	UKV!D1977
UKVFTA	2023	2023	3,1	UKV!E1977
UKVFTA	2024	2024	2,7	UKV!F1977
UKVFTA	2025	2025	2,2	UKV!G1977
UKVFTA	2026	2026	1,8	UKV!H1977

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	1,3	UKV!I1977
CPTPP	(I)	2021 (DERIVED)	1,6	CPTPP!D1977
CPTPP	(II)	2022 (DERIVED)	0,8	CPTPP!E1977
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1977
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1977
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1977
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1977
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1977
RCEP A	2022	2022	0	RCEPT-A!D2002
RCEP A	2023	2023	0	RCEPT-A!E2002
RCEP A	2024	2024	0	RCEPT-A!F2002
RCEP A	2025	2025	0	RCEPT-A!G2002
RCEP A	2026	2026	0	RCEPT-A!H2002
RCEP A	2027	2027	0	RCEPT-A!I2002
RCEP B	2022	2022	0	B!D2002
RCEP B	2023	2023	0	B!E2002
RCEP B	2024	2024	0	B!F2002
RCEP B	2025	2025	0	B!G2002
RCEP B	2026	2026	0	B!H2002
RCEP B	2027	2027	0	B!I2002
RCEP C	2022	2022	0	C!D2002
RCEP C	2023	2023	0	C!E2002
RCEP C	2024	2024	0	C!F2002
RCEP C	2025	2025	0	C!G2002
RCEP C	2026	2026	0	C!H2002
RCEP C	2027	2027	0	C!I2002

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D2002
RCEP D	2023	2023	0	D!E2002
RCEP D	2024	2024	0	D!F2002
RCEP D	2025	2025	0	D!G2002
RCEP D	2026	2026	0	D!H2002
RCEP D	2027	2027	0	D!I2002
RCEP E	2022	2022	0	E!D2005
RCEP E	2023	2023	0	E!E2005
RCEP E	2024	2024	0	E!F2005
RCEP E	2025	2025	0	E!G2005
RCEP E	2026	2026	0	E!H2005
RCEP E	2027	2027	0	E!I2005
RCEP F	2022	2022	0	F!D2002
RCEP F	2023	2023	0	F!E2002
RCEP F	2024	2024	0	F!F2002
RCEP F	2025	2025	0	F!G2002
RCEP F	2026	2026	0	F!H2002
RCEP F	2027	2027	0	F!I2002
VIFTA	2024	2024	7	VI!F1861
VIFTA	2025	2025	7	VI!G1861
VIFTA	2026	2026	7	VI!H1861
VIFTA	2027	2027	7	VI!I1861

Advisory & warnings

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

DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)		15/2024/TT-BYT	Read the referenced instruments.	Instrument cited in source; validity not verified
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 1515.30 has 2 lines; 1515.30.10 is distinguished from its siblings by: Crude oil.	1515.30.90 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 1515.30.10. 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 1515.30.10 was checked against BT2026 (cell BT2026!N1996), 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
Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)

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.