Vietnam Tariff Intelligence

HS 1515.30.90 detail

HS code	1515.30.90
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: / - - Other
Unit	kg/lít
Generated	02/11/2026 14:16:58
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/15153090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1997
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N1997
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1997
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
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
CPTPP	1,8; M: 2,7	1.8% · M: 2.7%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
EVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	15	15%	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!E1998
ATIGA	2022	2022	0	AT!E1971
ATIGA	2023	2023	0	AT!F1971
ATIGA	2024	2024	0	AT!G1971
ATIGA	2025	2025	0	AT!H1971
ATIGA	2026	2026	0	AT!I1971
ATIGA	2027	2027	0	AT!J1971
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2001
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2001
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2001

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2001
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2001
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2001
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2003
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2003
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2003
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2003
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2003
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2003
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2005
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1973
AIFTA	30/12/2022	2022	0	AI!F1973
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1973
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1973
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1973
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1973
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1973
VKFTA	2022	2022	0	VK!E1971
VKFTA	2023	2023	0	VK!F1971
VKFTA	2024	2024	0	VK!G1971
VKFTA	2025	2025	0	VK!H1971
VKFTA	2026	2026	0	VK!I1971
VKFTA	2027	2027	0	VK!J1971
VCFTA	2022	2022	2	VC!D2012
VCFTA	2023	2023	1	VC!E2012
VCFTA	2024	2024	0	VC!F2012

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2012
VCFTA	2026	2026	0	VC!H2012
VCFTA	2027	2027	0	VC!I2012
VN-EAEU	2022	2022	0	EAV!D2011
VN-EAEU	2023	2023	0	EAV!E2011
VN-EAEU	2024	2024	0	EAV!F2011
VN-EAEU	2025	2025	0	EAV!G2011
VN-EAEU	2026	2026	0	EAV!H2011
VN-EAEU	2027	2027	0	EAV!I2011
AHKFTA	2022	2022	9	AKH!D2017
AHKFTA	2023	2023	6	AKH!E2017
AHKFTA	2024	2024	6	AKH!F2017
AHKFTA	2025	2025	3	AKH!G2017
AHKFTA	2026	2026	3	AKH!H2017
AHKFTA	2027	2027	0	AKH!I2017
EVFTA	2022	2022	7,2	EV-NK!D1976
EVFTA	2023	2023	6,3	EV-NK!E1976
EVFTA	2024	2024	5,4	EV-NK!F1976
EVFTA	2025	2025	4,5	EV-NK!G1976
EVFTA	2026	2026	3,6	EV-NK!H1976
EVFTA	2027	2027	2,7	EV-NK!I1976
UKVFTA	2022	2022	7,2	UKV!D1978
UKVFTA	2023	2023	6,3	UKV!E1978
UKVFTA	2024	2024	5,4	UKV!F1978
UKVFTA	2025	2025	4,5	UKV!G1978
UKVFTA	2026	2026	3,6	UKV!H1978

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	2,7	UKV!I1978
CPTPP	(I)	2021 (DERIVED)	6,3	CPTPP!D1978
CPTPP	(II)	2022 (DERIVED)	5,4	CPTPP!E1978
CPTPP	(III)	2023 (DERIVED)	4,5	CPTPP!F1978
CPTPP	(IV)	2024 (DERIVED)	3,6	CPTPP!G1978
CPTPP	(V)	2025 (DERIVED)	2,7	CPTPP!H1978
CPTPP	(VI)	2026 (DERIVED)	1,8	CPTPP!I1978
CPTPP	(VII)	2027 (DERIVED)	0,9	CPTPP!J1978
RCEP A	2022	2022	0	RCEPT-A!D2003
RCEP A	2023	2023	0	RCEPT-A!E2003
RCEP A	2024	2024	0	RCEPT-A!F2003
RCEP A	2025	2025	0	RCEPT-A!G2003
RCEP A	2026	2026	0	RCEPT-A!H2003
RCEP A	2027	2027	0	RCEPT-A!I2003
RCEP B	2022	2022	0	B!D2003
RCEP B	2023	2023	0	B!E2003
RCEP B	2024	2024	0	B!F2003
RCEP B	2025	2025	0	B!G2003
RCEP B	2026	2026	0	B!H2003
RCEP B	2027	2027	0	B!I2003
RCEP C	2022	2022	0	C!D2003
RCEP C	2023	2023	0	C!E2003
RCEP C	2024	2024	0	C!F2003
RCEP C	2025	2025	0	C!G2003
RCEP C	2026	2026	0	C!H2003
RCEP C	2027	2027	0	C!I2003

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D2003
RCEP D	2023	2023	0	D!E2003
RCEP D	2024	2024	0	D!F2003
RCEP D	2025	2025	0	D!G2003
RCEP D	2026	2026	0	D!H2003
RCEP D	2027	2027	0	D!I2003
RCEP E	2022	2022	0	E!D2006
RCEP E	2023	2023	0	E!E2006
RCEP E	2024	2024	0	E!F2006
RCEP E	2025	2025	0	E!G2006
RCEP E	2026	2026	0	E!H2006
RCEP E	2027	2027	0	E!I2006
RCEP F	2022	2022	0	F!D2003
RCEP F	2023	2023	0	F!E2003
RCEP F	2024	2024	0	F!F2003
RCEP F	2025	2025	0	F!G2003
RCEP F	2026	2026	0	F!H2003
RCEP F	2027	2027	0	F!I2003
VIFTA	2024	2024	15	VI!F1862
VIFTA	2025	2025	15	VI!G1862
VIFTA	2026	2026	15	VI!H1862
VIFTA	2027	2027	15	VI!I1862

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
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-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "1,8; M: 2,7" has a general 1.8% and an "M:" 2.7% 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 "1,8; M: 2,7", the FTA schedule for period (VI) shows "1,8".		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 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		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; 1515.30.90 is distinguished from its siblings by: Other.	1515.30.10 Crude oil	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 1515.30.90. 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 15% for 1515.30.90 was checked against BT2026 (cell BT2026!N1997), 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)
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.