Vietnam Tariff Intelligence

HS 1515.90.39 detail

HS code	1515.90.39
Description	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified / - Other: / - - Jojoba oil: / - - - Other
Unit	kg/lít
Generated	03/11/2026 07:51:22
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/15159039/

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!K2015
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N2015
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2015
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
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
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
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
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
VIFTA	17.5	17.5%	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!E2016
ATIGA	2022	2022	0	AT!E1989
ATIGA	2023	2023	0	AT!F1989
ATIGA	2024	2024	0	AT!G1989
ATIGA	2025	2025	0	AT!H1989
ATIGA	2026	2026	0	AT!I1989
ATIGA	2027	2027	0	AT!J1989
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E2019
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2019
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2019

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2019
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2019
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2019
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E2021
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F2021
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2021
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2021
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2021
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2021
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2023
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1991
AIFTA	30/12/2022	2022	0	AI!F1991
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1991
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1991
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1991
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1991
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1991
VKFTA	2022	2022	0	VK!E1989
VKFTA	2023	2023	0	VK!F1989
VKFTA	2024	2024	0	VK!G1989
VKFTA	2025	2025	0	VK!H1989
VKFTA	2026	2026	0	VK!I1989
VKFTA	2027	2027	0	VK!J1989
VCFTA	2022	2022	2	VC!D2030
VCFTA	2023	2023	1	VC!E2030
VCFTA	2024	2024	0	VC!F2030

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2030
VCFTA	2026	2026	0	VC!H2030
VCFTA	2027	2027	0	VC!I2030
VN-EAEU	2022	2022	6,8	EAV!D2029
VN-EAEU	2023	2023	4,5	EAV!E2029
VN-EAEU	2024	2024	2,3	EAV!F2029
VN-EAEU	2025	2025	0	EAV!G2029
VN-EAEU	2026	2026	0	EAV!H2029
VN-EAEU	2027	2027	0	EAV!I2029
AHKFTA	2022	2022	15	AKH!D2035
AHKFTA	2023	2023	10	AKH!E2035
AHKFTA	2024	2024	10	AKH!F2035
AHKFTA	2025	2025	5	AKH!G2035
AHKFTA	2026	2026	5	AKH!H2035
AHKFTA	2027	2027	0	AKH!I2035
EVFTA	2022	2022	18,1	EV-NK!D1994
EVFTA	2023	2023	15,9	EV-NK!E1994
EVFTA	2024	2024	13,6	EV-NK!F1994
EVFTA	2025	2025	11,3	EV-NK!G1994
EVFTA	2026	2026	9	EV-NK!H1994
EVFTA	2027	2027	6,8	EV-NK!I1994
UKVFTA	2022	2022	18,1	UKV!D1996
UKVFTA	2023	2023	15,9	UKV!E1996
UKVFTA	2024	2024	13,6	UKV!F1996
UKVFTA	2025	2025	11,3	UKV!G1996
UKVFTA	2026	2026	9	UKV!H1996

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	6,8	UKV!I1996
CPTPP	(I)	2021 (DERIVED)	12,5	CPTPP!D1996
CPTPP	(II)	2022 (DERIVED)	9,3	CPTPP!E1996
CPTPP	(III)	2023 (DERIVED)	6,2	CPTPP!F1996
CPTPP	(IV)	2024 (DERIVED)	3,1	CPTPP!G1996
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1996
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1996
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1996
RCEP A	2022	2022	22,5	RCEPT-A!D2021
RCEP A	2023	2023	20	RCEPT-A!E2021
RCEP A	2024	2024	17,5	RCEPT-A!F2021
RCEP A	2025	2025	15	RCEPT-A!G2021
RCEP A	2026	2026	12,5	RCEPT-A!H2021
RCEP A	2027	2027	10	RCEPT-A!I2021
RCEP B	2022	2022	22,5	B!D2021
RCEP B	2023	2023	20	B!E2021
RCEP B	2024	2024	17,5	B!F2021
RCEP B	2025	2025	15	B!G2021
RCEP B	2026	2026	12,5	B!H2021
RCEP B	2027	2027	10	B!I2021
RCEP C	2022	2022	22,5	C!D2021
RCEP C	2023	2023	20	C!E2021
RCEP C	2024	2024	17,5	C!F2021
RCEP C	2025	2025	15	C!G2021
RCEP C	2026	2026	12,5	C!H2021
RCEP C	2027	2027	10	C!I2021

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22,7	D!D2021
RCEP D	2023	2023	20,5	D!E2021
RCEP D	2024	2024	18,2	D!F2021
RCEP D	2025	2025	15,9	D!G2021
RCEP D	2026	2026	13,6	D!H2021
RCEP D	2027	2027	11,4	D!I2021
RCEP E	2022	2022	22,5	E!D2024
RCEP E	2023	2023	20	E!E2024
RCEP E	2024	2024	17,5	E!F2024
RCEP E	2025	2025	15	E!G2024
RCEP E	2026	2026	12,5	E!H2024
RCEP E	2027	2027	10	E!I2024
RCEP F	2022	2022	22,5	F!D2021
RCEP F	2023	2023	20	F!E2021
RCEP F	2024	2024	17,5	F!F2021
RCEP F	2025	2025	15	F!G2021
RCEP F	2026	2026	12,5	F!H2021
RCEP F	2027	2027	10	F!I2021
VIFTA	2024	2024	22.5	VI!F1880
VIFTA	2025	2025	20	VI!G1880
VIFTA	2026	2026	17.5	VI!H1880
VIFTA	2027	2027	15	VI!I1880

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1515.90 has 12 lines; 1515.90.39 is distinguished from its siblings by: Other.	1515.90.11 Crude oil; 1515.90.12 Fractions of unrefined oil; 1515.90.19 Other; 1515.90.21 Crude oil; 1515.90.22 Fractions of unrefined oil; 1515.90.29 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 1515.90.39. 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 1515.90.39 was checked against BT2026 (cell BT2026!N2015), 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.