Vietnam Tariff Intelligence

HS 1507.10.00 detail

HS code	1507.10.00
Description	Soya-bean oil and its fractions, whether or not refined, but not chemically modified / - Crude oil, whether or not degummed
Unit	kg/lít
Generated	08/11/2026 19:38:19
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/15071000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1890
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1890
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1890
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
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	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
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
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
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E1883
ATIGA	2022	2022	0	AT!E1856
ATIGA	2023	2023	0	AT!F1856
ATIGA	2024	2024	0	AT!G1856
ATIGA	2025	2025	0	AT!H1856
ATIGA	2026	2026	0	AT!I1856
ATIGA	2027	2027	0	AT!J1856
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1886
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1886
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1886

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1886
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1886
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1886
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1888
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1888
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1888
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1888
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1888
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1888
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1890
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1858
AIFTA	30/12/2022	2022	0	AI!F1858
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1858
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1858
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1858
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1858
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1858
VKFTA	2022	2022	0	VK!E1856
VKFTA	2023	2023	0	VK!F1856
VKFTA	2024	2024	0	VK!G1856
VKFTA	2025	2025	0	VK!H1856
VKFTA	2026	2026	0	VK!I1856
VKFTA	2027	2027	0	VK!J1856
VCFTA	2022	2022	0	VC!D1897
VCFTA	2023	2023	0	VC!E1897
VCFTA	2024	2024	0	VC!F1897

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1897
VCFTA	2026	2026	0	VC!H1897
VCFTA	2027	2027	0	VC!I1897
VN-EAEU	2022	2022	0	EAV!D1896
VN-EAEU	2023	2023	0	EAV!E1896
VN-EAEU	2024	2024	0	EAV!F1896
VN-EAEU	2025	2025	0	EAV!G1896
VN-EAEU	2026	2026	0	EAV!H1896
VN-EAEU	2027	2027	0	EAV!I1896
AHKFTA	2022	2022	0	AKH!D1902
AHKFTA	2023	2023	0	AKH!E1902
AHKFTA	2024	2024	0	AKH!F1902
AHKFTA	2025	2025	0	AKH!G1902
AHKFTA	2026	2026	0	AKH!H1902
AHKFTA	2027	2027	0	AKH!I1902
EVFTA	2022	2022	3,6	EV-NK!D1859
EVFTA	2023	2023	3,1	EV-NK!E1859
EVFTA	2024	2024	2,7	EV-NK!F1859
EVFTA	2025	2025	2,2	EV-NK!G1859
EVFTA	2026	2026	1,8	EV-NK!H1859
EVFTA	2027	2027	1,3	EV-NK!I1859
UKVFTA	2022	2022	3,6	UKV!D1861
UKVFTA	2023	2023	3,1	UKV!E1861
UKVFTA	2024	2024	2,7	UKV!F1861
UKVFTA	2025	2025	2,2	UKV!G1861
UKVFTA	2026	2026	1,8	UKV!H1861

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	1,3	UKV!I1861
CPTPP	(I)	2021 (DERIVED)	1	CPTPP!D1861
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1861
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1861
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1861
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1861
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1861
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1861
RCEP A	2022	2022	0	RCEPT-A!D1888
RCEP A	2023	2023	0	RCEPT-A!E1888
RCEP A	2024	2024	0	RCEPT-A!F1888
RCEP A	2025	2025	0	RCEPT-A!G1888
RCEP A	2026	2026	0	RCEPT-A!H1888
RCEP A	2027	2027	0	RCEPT-A!I1888
RCEP B	2022	2022	0	B!D1888
RCEP B	2023	2023	0	B!E1888
RCEP B	2024	2024	0	B!F1888
RCEP B	2025	2025	0	B!G1888
RCEP B	2026	2026	0	B!H1888
RCEP B	2027	2027	0	B!I1888
RCEP C	2022	2022	0	C!D1888
RCEP C	2023	2023	0	C!E1888
RCEP C	2024	2024	0	C!F1888
RCEP C	2025	2025	0	C!G1888
RCEP C	2026	2026	0	C!H1888
RCEP C	2027	2027	0	C!I1888

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D1888
RCEP D	2023	2023	0	D!E1888
RCEP D	2024	2024	0	D!F1888
RCEP D	2025	2025	0	D!G1888
RCEP D	2026	2026	0	D!H1888
RCEP D	2027	2027	0	D!I1888
RCEP E	2022	2022	0	E!D1891
RCEP E	2023	2023	0	E!E1891
RCEP E	2024	2024	0	E!F1891
RCEP E	2025	2025	0	E!G1891
RCEP E	2026	2026	0	E!H1891
RCEP E	2027	2027	0	E!I1891
RCEP F	2022	2022	0	F!D1888
RCEP F	2023	2023	0	F!E1888
RCEP F	2024	2024	0	F!F1888
RCEP F	2025	2025	0	F!G1888
RCEP F	2026	2026	0	F!H1888
RCEP F	2027	2027	0	F!I1888
VIFTA	2024	2024	*	VI!F1751
VIFTA	2025	2025	*	VI!G1751
VIFTA	2026	2026	*	VI!H1751
VIFTA	2027	2027	*	VI!I1751

Advisory & warnings

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

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 1507.10.00. 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 5% for 1507.10.00 was checked against BT2026 (cell BT2026!N1890), 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.