Vietnam Tariff Intelligence

HS 1507.90.20 detail

HS code	1507.90.20
Description	Soya-bean oil and its fractions, whether or not refined, but not chemically modified / - Other: / - - Refined, bleached and deodorised (RBD) soya-bean oil
Unit	kg/lít
Generated	04/11/2026 19:54:00
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/15079020/

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!K1893
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N1893
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1893
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
EVFTA	5,4	5.4%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	5,4	5.4%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,2	8.2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	6	6%	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!E1886

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E1859
ATIGA	2023	2023	0	AT!F1859
ATIGA	2024	2024	0	AT!G1859
ATIGA	2025	2025	0	AT!H1859
ATIGA	2026	2026	0	AT!I1859
ATIGA	2027	2027	0	AT!J1859
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1889
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1889
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1889
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1889
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1889
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1889
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E1891
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F1891
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1891
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1891
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1891
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1891
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1893
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1861
AIFTA	30/12/2022	2022	0	AI!F1861
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1861
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1861
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1861
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1861
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1861

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E1859
VKFTA	2023	2023	0	VK!F1859
VKFTA	2024	2024	0	VK!G1859
VKFTA	2025	2025	0	VK!H1859
VKFTA	2026	2026	0	VK!I1859
VKFTA	2027	2027	0	VK!J1859
VCFTA	2022	2022	4	VC!D1900
VCFTA	2023	2023	2	VC!E1900
VCFTA	2024	2024	0	VC!F1900
VCFTA	2025	2025	0	VC!G1900
VCFTA	2026	2026	0	VC!H1900
VCFTA	2027	2027	0	VC!I1900
VN-EAEU	2022	2022	0	EAV!D1899
VN-EAEU	2023	2023	0	EAV!E1899
VN-EAEU	2024	2024	0	EAV!F1899
VN-EAEU	2025	2025	0	EAV!G1899
VN-EAEU	2026	2026	0	EAV!H1899
VN-EAEU	2027	2027	0	EAV!I1899
AHKFTA	2022	2022	9	AKH!D1905
AHKFTA	2023	2023	6	AKH!E1905
AHKFTA	2024	2024	6	AKH!F1905
AHKFTA	2025	2025	3	AKH!G1905
AHKFTA	2026	2026	3	AKH!H1905
AHKFTA	2027	2027	0	AKH!I1905
EVFTA	2022	2022	10,9	EV-NK!D1862
EVFTA	2023	2023	9,5	EV-NK!E1862

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	8,1	EV-NK!F1862
EVFTA	2025	2025	6,8	EV-NK!G1862
EVFTA	2026	2026	5,4	EV-NK!H1862
EVFTA	2027	2027	4	EV-NK!I1862
UKVFTA	2022	2022	10,9	UKV!D1864
UKVFTA	2023	2023	9,5	UKV!E1864
UKVFTA	2024	2024	8,1	UKV!F1864
UKVFTA	2025	2025	6,8	UKV!G1864
UKVFTA	2026	2026	5,4	UKV!H1864
UKVFTA	2027	2027	4	UKV!I1864
CPTPP	(I)	2021 (DERIVED)	6,4	CPTPP!D1864
CPTPP	(II)	2022 (DERIVED)	4,2	CPTPP!E1864
CPTPP	(III)	2023 (DERIVED)	2,1	CPTPP!F1864
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1864
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1864
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1864
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1864
RCEP A	2022	2022	13,5	RCEPT-A!D1891
RCEP A	2023	2023	12	RCEPT-A!E1891
RCEP A	2024	2024	10,5	RCEPT-A!F1891
RCEP A	2025	2025	9	RCEPT-A!G1891
RCEP A	2026	2026	7,5	RCEPT-A!H1891
RCEP A	2027	2027	6	RCEPT-A!I1891
RCEP B	2022	2022	13,5	B!D1891
RCEP B	2023	2023	12	B!E1891
RCEP B	2024	2024	10,5	B!F1891

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	9	B!G1891
RCEP B	2026	2026	7,5	B!H1891
RCEP B	2027	2027	6	B!I1891
RCEP C	2022	2022	13,5	C!D1891
RCEP C	2023	2023	12	C!E1891
RCEP C	2024	2024	10,5	C!F1891
RCEP C	2025	2025	9	C!G1891
RCEP C	2026	2026	7,5	C!H1891
RCEP C	2027	2027	6	C!I1891
RCEP D	2022	2022	13,6	D!D1891
RCEP D	2023	2023	12,3	D!E1891
RCEP D	2024	2024	10,9	D!F1891
RCEP D	2025	2025	9,5	D!G1891
RCEP D	2026	2026	8,2	D!H1891
RCEP D	2027	2027	6,8	D!I1891
RCEP E	2022	2022	13,5	E!D1894
RCEP E	2023	2023	12	E!E1894
RCEP E	2024	2024	10,5	E!F1894
RCEP E	2025	2025	9	E!G1894
RCEP E	2026	2026	7,5	E!H1894
RCEP E	2027	2027	6	E!I1894
RCEP F	2022	2022	13,5	F!D1891
RCEP F	2023	2023	12	F!E1891
RCEP F	2024	2024	10,5	F!F1891
RCEP F	2025	2025	9	F!G1891
RCEP F	2026	2026	7,5	F!H1891

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	6	F!I1891
VIFTA	2024	2024	12	VI!F1754
VIFTA	2025	2025	9	VI!G1754
VIFTA	2026	2026	6	VI!H1754
VIFTA	2027	2027	3	VI!I1754

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1507.90 has 3 lines; 1507.90.20 is distinguished from its siblings by: Refined, bleached and deodorised (RBD) soya-bean oil.	1507.90.10 Fractions of unrefined soya-bean oil; 1507.90.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	1507.90.20 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 1507.90.20	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 1507.90.20. 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 1507.90.20 was checked against BT2026 (cell BT2026!N1893), 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.