Vietnam Tariff Intelligence

HS 1507.90.90 detail

HS code	1507.90.90
Description	Soya-bean oil and its fractions, whether or not refined, but not chemically modified / - Other: / - - Other
Unit	kg/lít
Generated	03/11/2026 08:27:32
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/15079090/

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!K1894
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N1894
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1894
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E1887
ATIGA	2022	2022	0	AT!E1860

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F1860
ATIGA	2024	2024	0	AT!G1860
ATIGA	2025	2025	0	AT!H1860
ATIGA	2026	2026	0	AT!I1860
ATIGA	2027	2027	0	AT!J1860
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1890
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1890
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1890
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1890
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1890
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1890
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E1892
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F1892
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1892
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1892
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1892
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1892
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1894
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1862
AIFTA	30/12/2022	2022	0	AI!F1862
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1862
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1862
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1862
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1862
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1862
VKFTA	2022	2022	0	VK!E1860

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F1860
VKFTA	2024	2024	0	VK!G1860
VKFTA	2025	2025	0	VK!H1860
VKFTA	2026	2026	0	VK!I1860
VKFTA	2027	2027	0	VK!J1860
VCFTA	2022	2022	4	VC!D1901
VCFTA	2023	2023	2	VC!E1901
VCFTA	2024	2024	0	VC!F1901
VCFTA	2025	2025	0	VC!G1901
VCFTA	2026	2026	0	VC!H1901
VCFTA	2027	2027	0	VC!I1901
VN-EAEU	2022	2022	0	EAV!D1900
VN-EAEU	2023	2023	0	EAV!E1900
VN-EAEU	2024	2024	0	EAV!F1900
VN-EAEU	2025	2025	0	EAV!G1900
VN-EAEU	2026	2026	0	EAV!H1900
VN-EAEU	2027	2027	0	EAV!I1900
AHKFTA	2022	2022	9	AKH!D1906
AHKFTA	2023	2023	6	AKH!E1906
AHKFTA	2024	2024	6	AKH!F1906
AHKFTA	2025	2025	3	AKH!G1906
AHKFTA	2026	2026	3	AKH!H1906
AHKFTA	2027	2027	0	AKH!I1906
EVFTA	2022	2022	10,9	EV-NK!D1863
EVFTA	2023	2023	9,5	EV-NK!E1863
EVFTA	2024	2024	8,1	EV-NK!F1863

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	6,8	EV-NK!G1863
EVFTA	2026	2026	5,4	EV-NK!H1863
EVFTA	2027	2027	4	EV-NK!I1863
UKVFTA	2022	2022	10,9	UKV!D1865
UKVFTA	2023	2023	9,5	UKV!E1865
UKVFTA	2024	2024	8,1	UKV!F1865
UKVFTA	2025	2025	6,8	UKV!G1865
UKVFTA	2026	2026	5,4	UKV!H1865
UKVFTA	2027	2027	4	UKV!I1865
CPTPP	(I)	2021 (DERIVED)	6,4	CPTPP!D1865
CPTPP	(II)	2022 (DERIVED)	4,2	CPTPP!E1865
CPTPP	(III)	2023 (DERIVED)	2,1	CPTPP!F1865
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1865
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1865
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1865
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1865
RCEP A	2022	2022	13,5	RCEPT-A!D1892
RCEP A	2023	2023	12	RCEPT-A!E1892
RCEP A	2024	2024	10,5	RCEPT-A!F1892
RCEP A	2025	2025	9	RCEPT-A!G1892
RCEP A	2026	2026	7,5	RCEPT-A!H1892
RCEP A	2027	2027	6	RCEPT-A!I1892
RCEP B	2022	2022	13,5	B!D1892
RCEP B	2023	2023	12	B!E1892
RCEP B	2024	2024	10,5	B!F1892
RCEP B	2025	2025	9	B!G1892

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	7,5	B!H1892
RCEP B	2027	2027	6	B!I1892
RCEP C	2022	2022	13,5	C!D1892
RCEP C	2023	2023	12	C!E1892
RCEP C	2024	2024	10,5	C!F1892
RCEP C	2025	2025	9	C!G1892
RCEP C	2026	2026	7,5	C!H1892
RCEP C	2027	2027	6	C!I1892
RCEP D	2022	2022	13,6	D!D1892
RCEP D	2023	2023	12,3	D!E1892
RCEP D	2024	2024	10,9	D!F1892
RCEP D	2025	2025	9,5	D!G1892
RCEP D	2026	2026	8,2	D!H1892
RCEP D	2027	2027	6,8	D!I1892
RCEP E	2022	2022	13,5	E!D1895
RCEP E	2023	2023	12	E!E1895
RCEP E	2024	2024	10,5	E!F1895
RCEP E	2025	2025	9	E!G1895
RCEP E	2026	2026	7,5	E!H1895
RCEP E	2027	2027	6	E!I1895
RCEP F	2022	2022	13,5	F!D1892
RCEP F	2023	2023	12	F!E1892
RCEP F	2024	2024	10,5	F!F1892
RCEP F	2025	2025	9	F!G1892
RCEP F	2026	2026	7,5	F!H1892
RCEP F	2027	2027	6	F!I1892

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	12	VI!F1755
VIFTA	2025	2025	9	VI!G1755
VIFTA	2026	2026	6	VI!H1755
VIFTA	2027	2027	3	VI!I1755

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 1507.90 has 3 lines; 1507.90.90 is distinguished from its siblings by: Other.	1507.90.10 Fractions of unrefined soya-bean oil; 1507.90.20 Refined, bleached and deodorised (RBD) soya-bean 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 1507.90.90. 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 1507.90.90 was checked against BT2026 (cell BT2026!N1894), 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.