Vietnam Tariff Intelligence

# HS 1511.90.32 detail

| | |
|---|---|
| **HS code** | 1511.90.32 |
| **Description** | Palm oil and its fractions, whether or not refined, but not chemically modified / - Other: / - - Fractions of refined oil: / - - - Solid fractions: / - - - - Other |
| **Unit** | kg/lít |
| **Generated** | 02/11/2026 20:46:43 |
| **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/15119032/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 45 | 45% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K1924 |
| Preferential (MFN) | 30 | 30% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N1924 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q1924 |
| 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 (-TH, CN) | 0% (except TH, CN) | 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(-KH, PH, TH) | 0% (except KH, PH, TH) | 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 |
| 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 |
| CPTPP | 4,5; M: 6,8 | 4.5% · M: 6.8% | Consolidated BT2026 | (VI) | CPTPP | 115/2022/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) | 30 | 30% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 30 | 30% | 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 D) | 30 | 30% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 30 | 30% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 30 | 30% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/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 |
| AHKFTA | * | * not eligible | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex C) | * | * not eligible | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| 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!E1921 |
| ATIGA | 2022 | 2022 | 0 | AT!E1894 |
| ATIGA | 2023 | 2023 | 0 | AT!F1894 |
| ATIGA | 2024 | 2024 | 0 | AT!G1894 |
| ATIGA | 2025 | 2025 | 0 | AT!H1894 |
| ATIGA | 2026 | 2026 | 0 | AT!I1894 |
| ATIGA | 2027 | 2027 | 0 | AT!J1894 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E1924 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F1924 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G1924 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H1924 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I1924 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J1924 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E1926 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F1926 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G1926 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H1926 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I1926 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J1926 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F1928 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H1896 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F1896 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G1896 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H1896 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I1896 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J1896 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K1896 |
| VKFTA | 2022 | 2022 | 0 | VK!E1894 |
| VKFTA | 2023 | 2023 | 0 | VK!F1894 |
| VKFTA | 2024 | 2024 | 0 | VK!G1894 |
| VKFTA | 2025 | 2025 | 0 | VK!H1894 |
| VKFTA | 2026 | 2026 | 0 | VK!I1894 |
| VKFTA | 2027 | 2027 | 0 | VK!J1894 |
| VCFTA | 2022 | 2022 | 5 | VC!D1935 |
| VCFTA | 2023 | 2023 | 3 | VC!E1935 |
| VCFTA | 2024 | 2024 | 0 | VC!F1935 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 0 | VC!G1935 |
| VCFTA | 2026 | 2026 | 0 | VC!H1935 |
| VCFTA | 2027 | 2027 | 0 | VC!I1935 |
| VN-EAEU | 2022 | 2022 | 6,8 | EAV!D1934 |
| VN-EAEU | 2023 | 2023 | 4,5 | EAV!E1934 |
| VN-EAEU | 2024 | 2024 | 2,3 | EAV!F1934 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G1934 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H1934 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I1934 |
| AHKFTA | 2022 | 2022 | * | AKH!D1940 |
| AHKFTA | 2023 | 2023 | * | AKH!E1940 |
| AHKFTA | 2024 | 2024 | * | AKH!F1940 |
| AHKFTA | 2025 | 2025 | * | AKH!G1940 |
| AHKFTA | 2026 | 2026 | * | AKH!H1940 |
| AHKFTA | 2027 | 2027 | * | AKH!I1940 |
| EVFTA | 2022 | 2022 | 18,1 | EV-NK!D1899 |
| EVFTA | 2023 | 2023 | 15,9 | EV-NK!E1899 |
| EVFTA | 2024 | 2024 | 13,6 | EV-NK!F1899 |
| EVFTA | 2025 | 2025 | 11,3 | EV-NK!G1899 |
| EVFTA | 2026 | 2026 | 9 | EV-NK!H1899 |
| EVFTA | 2027 | 2027 | 6,8 | EV-NK!I1899 |
| UKVFTA | 2022 | 2022 | 18,1 | UKV!D1901 |
| UKVFTA | 2023 | 2023 | 15,9 | UKV!E1901 |
| UKVFTA | 2024 | 2024 | 13,6 | UKV!F1901 |
| UKVFTA | 2025 | 2025 | 11,3 | UKV!G1901 |
| UKVFTA | 2026 | 2026 | 9 | UKV!H1901 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 6,8 | UKV!I1901 |
| CPTPP | (I) | 2021 (DERIVED) | 15,9 | CPTPP!D1901 |
| CPTPP | (II) | 2022 (DERIVED) | 13,6 | CPTPP!E1901 |
| CPTPP | (III) | 2023 (DERIVED) | 11,3 | CPTPP!F1901 |
| CPTPP | (IV) | 2024 (DERIVED) | 9 | CPTPP!G1901 |
| CPTPP | (V) | 2025 (DERIVED) | 6,8 | CPTPP!H1901 |
| CPTPP | (VI) | 2026 (DERIVED) | 4,5 | CPTPP!I1901 |
| CPTPP | (VII) | 2027 (DERIVED) | 2,2 | CPTPP!J1901 |
| RCEP A | 2022 | 2022 | 30 | RCEPT-A!D1926 |
| RCEP A | 2023 | 2023 | 30 | RCEPT-A!E1926 |
| RCEP A | 2024 | 2024 | 30 | RCEPT-A!F1926 |
| RCEP A | 2025 | 2025 | 30 | RCEPT-A!G1926 |
| RCEP A | 2026 | 2026 | 30 | RCEPT-A!H1926 |
| RCEP A | 2027 | 2027 | 30 | RCEPT-A!I1926 |
| RCEP B | 2022 | 2022 | 30 | B!D1926 |
| RCEP B | 2023 | 2023 | 30 | B!E1926 |
| RCEP B | 2024 | 2024 | 30 | B!F1926 |
| RCEP B | 2025 | 2025 | 30 | B!G1926 |
| RCEP B | 2026 | 2026 | 30 | B!H1926 |
| RCEP B | 2027 | 2027 | 30 | B!I1926 |
| RCEP C | 2022 | 2022 | * | C!D1926 |
| RCEP C | 2023 | 2023 | * | C!E1926 |
| RCEP C | 2024 | 2024 | * | C!F1926 |
| RCEP C | 2025 | 2025 | * | C!G1926 |
| RCEP C | 2026 | 2026 | * | C!H1926 |
| RCEP C | 2027 | 2027 | * | C!I1926 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 30 | D!D1926 |
| RCEP D | 2023 | 2023 | 30 | D!E1926 |
| RCEP D | 2024 | 2024 | 30 | D!F1926 |
| RCEP D | 2025 | 2025 | 30 | D!G1926 |
| RCEP D | 2026 | 2026 | 30 | D!H1926 |
| RCEP D | 2027 | 2027 | 30 | D!I1926 |
| RCEP E | 2022 | 2022 | 30 | E!D1929 |
| RCEP E | 2023 | 2023 | 30 | E!E1929 |
| RCEP E | 2024 | 2024 | 30 | E!F1929 |
| RCEP E | 2025 | 2025 | 30 | E!G1929 |
| RCEP E | 2026 | 2026 | 30 | E!H1929 |
| RCEP E | 2027 | 2027 | 30 | E!I1929 |
| RCEP F | 2022 | 2022 | 30 | F!D1926 |
| RCEP F | 2023 | 2023 | 30 | F!E1926 |
| RCEP F | 2024 | 2024 | 30 | F!F1926 |
| RCEP F | 2025 | 2025 | 30 | F!G1926 |
| RCEP F | 2026 | 2026 | 30 | F!H1926 |
| RCEP F | 2027 | 2027 | 30 | F!I1926 |
| VIFTA | 2024 | 2024 | * | VI!F1787 |
| VIFTA | 2025 | 2025 | * | VI!G1787 |
| VIFTA | 2026 | 2026 | * | VI!H1787 |
| VIFTA | 2027 | 2027 | * | VI!I1787 |

## 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 |
| FTA-009 | YELLOW | CPTPP: separate "M:" rate | The CPTPP cell "4,5; M: 6,8" has a general 4.5% and an "M:" 6.8% 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 "4,5; M: 6,8", the FTA schedule for period (VI) shows "4,5". | | 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 | RCEP (Annex A) 30%, RCEP (Annex B) 30%, RCEP (Annex D) 30%, RCEP (Annex E) 30%, RCEP (Annex F) 30%: the preferential rate is equal to or higher than the MFN rate (30%) in the source tariff – claiming the FTA brings no saving. | MFN 30% | | 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 1511.90 has 9 lines; 1511.90.32 is distinguished from its siblings by: Other. | 1511.90.20 Refined oil; 1511.90.31 With iodine value 30 or more, but less than 40; 1511.90.36 In packing of a net weight not exceeding 25 kg; 1511.90.37 Other, with iodine value 55 or more, but less than 60; 1511.90.39 Other; 1511.90.41 Solid fractions | 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 1511.90.32. 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 30% for 1511.90.32 was checked against BT2026 (cell BT2026!N1924), 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.