Vietnam Tariff Intelligence

HS 1511.90.42 detail

HS code	1511.90.42
Description	Palm oil and its fractions, whether or not refined, but not chemically modified / - Other: / - - Fractions of unrefined oil: / - - - Other, with packing of a net weight not exceeding 25 kg
Unit	kg/lít
Generated	10/11/2026 16:06:04
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/15119042/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	10.5	10.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1931
Preferential (MFN)	7	7%	26/2023/NĐ-CP	2023-07-15	BT2026!N1931
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1931
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)	0% (except KH, PH)	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
EVFTA	0,6	0.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0,6	0.6%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	4,7	4.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	4,7	4.7%	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 E)	4,7	4.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	4,7	4.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	4,8	4.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	7	7%	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
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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1928
ATIGA	2022	2022	0	AT!E1901
ATIGA	2023	2023	0	AT!F1901
ATIGA	2024	2024	0	AT!G1901
ATIGA	2025	2025	0	AT!H1901
ATIGA	2026	2026	0	AT!I1901
ATIGA	2027	2027	0	AT!J1901
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1931
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1931
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1931

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1931
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1931
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1931
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1933
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1933
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1933
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1933
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1933
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1933
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1935
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1903
AIFTA	30/12/2022	2022	0	AI!F1903
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1903
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1903
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1903
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1903
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1903
VKFTA	2022	2022	0	VK!E1901
VKFTA	2023	2023	0	VK!F1901
VKFTA	2024	2024	0	VK!G1901
VKFTA	2025	2025	0	VK!H1901
VKFTA	2026	2026	0	VK!I1901
VKFTA	2027	2027	0	VK!J1901
VCFTA	2022	2022	0	VC!D1942
VCFTA	2023	2023	0	VC!E1942
VCFTA	2024	2024	0	VC!F1942

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1942
VCFTA	2026	2026	0	VC!H1942
VCFTA	2027	2027	0	VC!I1942
VN-EAEU	2022	2022	0	EAV!D1941
VN-EAEU	2023	2023	0	EAV!E1941
VN-EAEU	2024	2024	0	EAV!F1941
VN-EAEU	2025	2025	0	EAV!G1941
VN-EAEU	2026	2026	0	EAV!H1941
VN-EAEU	2027	2027	0	EAV!I1941
AHKFTA	2022	2022	*	AKH!D1947
AHKFTA	2023	2023	*	AKH!E1947
AHKFTA	2024	2024	*	AKH!F1947
AHKFTA	2025	2025	*	AKH!G1947
AHKFTA	2026	2026	*	AKH!H1947
AHKFTA	2027	2027	*	AKH!I1947
EVFTA	2022	2022	3,1	EV-NK!D1906
EVFTA	2023	2023	2,5	EV-NK!E1906
EVFTA	2024	2024	1,8	EV-NK!F1906
EVFTA	2025	2025	1,2	EV-NK!G1906
EVFTA	2026	2026	0,6	EV-NK!H1906
EVFTA	2027	2027	0	EV-NK!I1906
UKVFTA	2022	2022	3,1	UKV!D1908
UKVFTA	2023	2023	2,5	UKV!E1908
UKVFTA	2024	2024	1,8	UKV!F1908
UKVFTA	2025	2025	1,2	UKV!G1908
UKVFTA	2026	2026	0,6	UKV!H1908

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1908
CPTPP	(I)	2021 (DERIVED)	1,6	CPTPP!D1908
CPTPP	(II)	2022 (DERIVED)	0,8	CPTPP!E1908
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1908
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1908
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1908
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1908
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1908
RCEP A	2022	2022	6,5	RCEPT-A!D1933
RCEP A	2023	2023	6,1	RCEPT-A!E1933
RCEP A	2024	2024	5,6	RCEPT-A!F1933
RCEP A	2025	2025	5,1	RCEPT-A!G1933
RCEP A	2026	2026	4,7	RCEPT-A!H1933
RCEP A	2027	2027	4,2	RCEPT-A!I1933
RCEP B	2022	2022	6,5	B!D1933
RCEP B	2023	2023	6,1	B!E1933
RCEP B	2024	2024	5,6	B!F1933
RCEP B	2025	2025	5,1	B!G1933
RCEP B	2026	2026	4,7	B!H1933
RCEP B	2027	2027	4,2	B!I1933
RCEP C	2022	2022	*	C!D1933
RCEP C	2023	2023	*	C!E1933
RCEP C	2024	2024	*	C!F1933
RCEP C	2025	2025	*	C!G1933
RCEP C	2026	2026	*	C!H1933
RCEP C	2027	2027	*	C!I1933

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	6,6	D!D1933
RCEP D	2023	2023	6,1	D!E1933
RCEP D	2024	2024	5,7	D!F1933
RCEP D	2025	2025	5,3	D!G1933
RCEP D	2026	2026	4,8	D!H1933
RCEP D	2027	2027	4,4	D!I1933
RCEP E	2022	2022	6,5	E!D1936
RCEP E	2023	2023	6,1	E!E1936
RCEP E	2024	2024	5,6	E!F1936
RCEP E	2025	2025	5,1	E!G1936
RCEP E	2026	2026	4,7	E!H1936
RCEP E	2027	2027	4,2	E!I1936
RCEP F	2022	2022	6,5	F!D1933
RCEP F	2023	2023	6,1	F!E1933
RCEP F	2024	2024	5,6	F!F1933
RCEP F	2025	2025	5,1	F!G1933
RCEP F	2026	2026	4,7	F!H1933
RCEP F	2027	2027	4,2	F!I1933
VIFTA	2024	2024	7	VI!F1796
VIFTA	2025	2025	7	VI!G1796
VIFTA	2026	2026	7	VI!H1796
VIFTA	2027	2027	7	VI!I1796

Advisory & warnings

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

FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 7%: the preferential rate is equal to or higher than the MFN rate (7%) in the source tariff – claiming the FTA brings no saving.	MFN 7%		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; 1511.90.42 is distinguished from its siblings by: Other, with packing of a net weight not exceeding 25 kg.	1511.90.20 Refined oil; 1511.90.31 With iodine value 30 or more, but less than 40; 1511.90.32 Other; 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	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 1511.90.42. 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 7% for 1511.90.42 was checked against BT2026 (cell BT2026!N1931), 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.