Vietnam Tariff Intelligence

HS 1515.90.92 detail

HS code	1515.90.92
Description	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified / - Other: / - - Other: / - - - Fractions of unrefined oil
Unit	kg/lít
Generated	03/11/2026 04:10:07
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/15159092/

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!K2018
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N2018
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2018
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(-MY)	0% (except MY)	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
VIFTA	3.5	3.5%	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!E2019
ATIGA	2022	2022	0	AT!E1992
ATIGA	2023	2023	0	AT!F1992
ATIGA	2024	2024	0	AT!G1992
ATIGA	2025	2025	0	AT!H1992
ATIGA	2026	2026	0	AT!I1992
ATIGA	2027	2027	0	AT!J1992
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2022
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2022
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2022

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2022
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2022
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2022
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2024
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2024
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2024
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2024
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2024
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2024
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2026
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1994
AIFTA	30/12/2022	2022	0	AI!F1994
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1994
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1994
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1994
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1994
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1994
VKFTA	2022	2022	0	VK!E1992
VKFTA	2023	2023	0	VK!F1992
VKFTA	2024	2024	0	VK!G1992
VKFTA	2025	2025	0	VK!H1992
VKFTA	2026	2026	0	VK!I1992
VKFTA	2027	2027	0	VK!J1992
VCFTA	2022	2022	0	VC!D2033
VCFTA	2023	2023	0	VC!E2033
VCFTA	2024	2024	0	VC!F2033

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2033
VCFTA	2026	2026	0	VC!H2033
VCFTA	2027	2027	0	VC!I2033
VN-EAEU	2022	2022	0	EAV!D2032
VN-EAEU	2023	2023	0	EAV!E2032
VN-EAEU	2024	2024	0	EAV!F2032
VN-EAEU	2025	2025	0	EAV!G2032
VN-EAEU	2026	2026	0	EAV!H2032
VN-EAEU	2027	2027	0	EAV!I2032
AHKFTA	2022	2022	0	AKH!D2038
AHKFTA	2023	2023	0	AKH!E2038
AHKFTA	2024	2024	0	AKH!F2038
AHKFTA	2025	2025	0	AKH!G2038
AHKFTA	2026	2026	0	AKH!H2038
AHKFTA	2027	2027	0	AKH!I2038
EVFTA	2022	2022	3,6	EV-NK!D1997
EVFTA	2023	2023	3,1	EV-NK!E1997
EVFTA	2024	2024	2,7	EV-NK!F1997
EVFTA	2025	2025	2,2	EV-NK!G1997
EVFTA	2026	2026	1,8	EV-NK!H1997
EVFTA	2027	2027	1,3	EV-NK!I1997
UKVFTA	2022	2022	3,6	UKV!D1999
UKVFTA	2023	2023	3,1	UKV!E1999
UKVFTA	2024	2024	2,7	UKV!F1999
UKVFTA	2025	2025	2,2	UKV!G1999
UKVFTA	2026	2026	1,8	UKV!H1999

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	1,3	UKV!I1999
CPTPP	(I)	2021 (DERIVED)	1,6	CPTPP!D1999
CPTPP	(II)	2022 (DERIVED)	0,8	CPTPP!E1999
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1999
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1999
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1999
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1999
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1999
RCEP A	2022	2022	0	RCEPT-A!D2024
RCEP A	2023	2023	0	RCEPT-A!E2024
RCEP A	2024	2024	0	RCEPT-A!F2024
RCEP A	2025	2025	0	RCEPT-A!G2024
RCEP A	2026	2026	0	RCEPT-A!H2024
RCEP A	2027	2027	0	RCEPT-A!I2024
RCEP B	2022	2022	0	B!D2024
RCEP B	2023	2023	0	B!E2024
RCEP B	2024	2024	0	B!F2024
RCEP B	2025	2025	0	B!G2024
RCEP B	2026	2026	0	B!H2024
RCEP B	2027	2027	0	B!I2024
RCEP C	2022	2022	0	C!D2024
RCEP C	2023	2023	0	C!E2024
RCEP C	2024	2024	0	C!F2024
RCEP C	2025	2025	0	C!G2024
RCEP C	2026	2026	0	C!H2024
RCEP C	2027	2027	0	C!I2024

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D2024
RCEP D	2023	2023	0	D!E2024
RCEP D	2024	2024	0	D!F2024
RCEP D	2025	2025	0	D!G2024
RCEP D	2026	2026	0	D!H2024
RCEP D	2027	2027	0	D!I2024
RCEP E	2022	2022	0	E!D2027
RCEP E	2023	2023	0	E!E2027
RCEP E	2024	2024	0	E!F2027
RCEP E	2025	2025	0	E!G2027
RCEP E	2026	2026	0	E!H2027
RCEP E	2027	2027	0	E!I2027
RCEP F	2022	2022	0	F!D2024
RCEP F	2023	2023	0	F!E2024
RCEP F	2024	2024	0	F!F2024
RCEP F	2025	2025	0	F!G2024
RCEP F	2026	2026	0	F!H2024
RCEP F	2027	2027	0	F!I2024
VIFTA	2024	2024	4.5	VI!F1883
VIFTA	2025	2025	4	VI!G1883
VIFTA	2026	2026	3.5	VI!H1883
VIFTA	2027	2027	3	VI!I1883

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 1515.90 has 12 lines; 1515.90.92 is distinguished from its siblings by: Fractions of unrefined oil.	1515.90.11 Crude oil; 1515.90.12 Fractions of unrefined oil; 1515.90.19 Other; 1515.90.21 Crude oil; 1515.90.22 Fractions of unrefined oil; 1515.90.29 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 1515.90.92. 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 1515.90.92 was checked against BT2026 (cell BT2026!N2018), 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.