Vietnam Tariff Intelligence

HS 1518.00.90 detail

HS code	1518.00.90
Description	Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included / - Other
Unit	kg/lít
Generated	24/11/2026 10:26:07
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/15180090/

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!K2118
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N2118
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2118
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
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	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
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

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
VIFTA	3.5	3.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
EVFTA	1,8/0,6	1,8 / 0,6 (several rates)	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Needs interpretation
UKVFTA	1,8/0,6	1,8 / 0,6 (several rates)	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Needs interpretation
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!E2122
ATIGA	2022	2022	0	AT!E2095
ATIGA	2023	2023	0	AT!F2095
ATIGA	2024	2024	0	AT!G2095
ATIGA	2025	2025	0	AT!H2095
ATIGA	2026	2026	0	AT!I2095
ATIGA	2027	2027	0	AT!J2095
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2125
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2125
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2125
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2125

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2125
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2125
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2127
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2127
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2127
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2127
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2127
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2127
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2129
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2097
AIFTA	30/12/2022	2022	0	AI!F2097
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2097
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2097
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2097
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2097
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2097
VKFTA	2022	2022	0	VK!E2095
VKFTA	2023	2023	0	VK!F2095
VKFTA	2024	2024	0	VK!G2095
VKFTA	2025	2025	0	VK!H2095
VKFTA	2026	2026	0	VK!I2095
VKFTA	2027	2027	0	VK!J2095
VCFTA	2022	2022	0	VC!D2136
VCFTA	2023	2023	0	VC!E2136
VCFTA	2024	2024	0	VC!F2136
VCFTA	2025	2025	0	VC!G2136

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H2136
VCFTA	2027	2027	0	VC!I2136
VN-EAEU	2022	2022	0	EAV!D2135
VN-EAEU	2023	2023	0	EAV!E2135
VN-EAEU	2024	2024	0	EAV!F2135
VN-EAEU	2025	2025	0	EAV!G2135
VN-EAEU	2026	2026	0	EAV!H2135
VN-EAEU	2027	2027	0	EAV!I2135
AHKFTA	2022	2022	0	AKH!D2141
AHKFTA	2023	2023	0	AKH!E2141
AHKFTA	2024	2024	0	AKH!F2141
AHKFTA	2025	2025	0	AKH!G2141
AHKFTA	2026	2026	0	AKH!H2141
AHKFTA	2027	2027	0	AKH!I2141
EVFTA	2022	2022		EV-NK!2100
EVFTA	2023	2023		EV-NK!2100
EVFTA	2024	2024		EV-NK!2100
EVFTA	2025	2025		EV-NK!2100
EVFTA	2026	2026		EV-NK!2100
EVFTA	2027	2027		EV-NK!2100
UKVFTA	2022	2022		UKV!2102
UKVFTA	2023	2023		UKV!2102
UKVFTA	2024	2024		UKV!2102
UKVFTA	2025	2025		UKV!2102
UKVFTA	2026	2026		UKV!2102
UKVFTA	2027	2027		UKV!2102

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	2,1	CPTPP!D2104
CPTPP	(II)	2022 (DERIVED)	1,4	CPTPP!E2104
CPTPP	(III)	2023 (DERIVED)	0,7	CPTPP!F2104
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2104
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2104
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2104
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2104
RCEP A	2022	2022	0	RCEPT-A!D2127
RCEP A	2023	2023	0	RCEPT-A!E2127
RCEP A	2024	2024	0	RCEPT-A!F2127
RCEP A	2025	2025	0	RCEPT-A!G2127
RCEP A	2026	2026	0	RCEPT-A!H2127
RCEP A	2027	2027	0	RCEPT-A!I2127
RCEP B	2022	2022	0	B!D2127
RCEP B	2023	2023	0	B!E2127
RCEP B	2024	2024	0	B!F2127
RCEP B	2025	2025	0	B!G2127
RCEP B	2026	2026	0	B!H2127
RCEP B	2027	2027	0	B!I2127
RCEP C	2022	2022	0	C!D2127
RCEP C	2023	2023	0	C!E2127
RCEP C	2024	2024	0	C!F2127
RCEP C	2025	2025	0	C!G2127
RCEP C	2026	2026	0	C!H2127
RCEP C	2027	2027	0	C!I2127
RCEP D	2022	2022	0	D!D2127

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E2127
RCEP D	2024	2024	0	D!F2127
RCEP D	2025	2025	0	D!G2127
RCEP D	2026	2026	0	D!H2127
RCEP D	2027	2027	0	D!I2127
RCEP E	2022	2022	0	E!D2130
RCEP E	2023	2023	0	E!E2130
RCEP E	2024	2024	0	E!F2130
RCEP E	2025	2025	0	E!G2130
RCEP E	2026	2026	0	E!H2130
RCEP E	2027	2027	0	E!I2130
RCEP F	2022	2022	0	F!D2127
RCEP F	2023	2023	0	F!E2127
RCEP F	2024	2024	0	F!F2127
RCEP F	2025	2025	0	F!G2127
RCEP F	2026	2026	0	F!H2127
RCEP F	2027	2027	0	F!I2127
VIFTA	2024	2024	4.5	VI!F1983
VIFTA	2025	2025	4	VI!G1983
VIFTA	2026	2026	3.5	VI!H1983
VIFTA	2027	2027	3	VI!I1983

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 1518.00 has 16 lines; 1518.00.90 is distinguished from its siblings by: Other.	1518.00.12 Animal fats and oils; 1518.00.14 Ground-nut, soya-bean, palm or coconut oil; 1518.00.15 Linseed oil and its fractions; 1518.00.16 Olive oil and its fractions; 1518.00.19 Other; 1518.00.20 Inedible mixtures or preparations of animal fats or oils or of fractions of different animal fats or oils	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	1518.00.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 1518.00.90	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 1518.00.90. 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 5% for 1518.00.90 was checked against BT2026 (cell BT2026!N2118), 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.