Vietnam Tariff Intelligence

HS 1521.90.20 detail

HS code	1521.90.20
Description	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured / - Other: / - - Spermaceti
Unit	kg
Generated	09/11/2026 08:17:49
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/15219020/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2126
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N2126
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2126
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 (-MM)	0% (except MM)	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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/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
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	1.7	1.7%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2132
ATIGA	2022	2022	0	AT!E2105
ATIGA	2023	2023	0	AT!F2105
ATIGA	2024	2024	0	AT!G2105
ATIGA	2025	2025	0	AT!H2105
ATIGA	2026	2026	0	AT!I2105
ATIGA	2027	2027	0	AT!J2105
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2135
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2135
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2135

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2135
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2135
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2135
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2137
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2137
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2137
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2137
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2137
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2137
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2139
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2107
AIFTA	30/12/2022	2022	0	AI!F2107
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2107
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2107
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2107
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2107
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2107
VKFTA	2022	2022	0	VK!E2105
VKFTA	2023	2023	0	VK!F2105
VKFTA	2024	2024	0	VK!G2105
VKFTA	2025	2025	0	VK!H2105
VKFTA	2026	2026	0	VK!I2105
VKFTA	2027	2027	0	VK!J2105
VCFTA	2022	2022	0	VC!D2146
VCFTA	2023	2023	0	VC!E2146
VCFTA	2024	2024	0	VC!F2146

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2146
VCFTA	2026	2026	0	VC!H2146
VCFTA	2027	2027	0	VC!I2146
VN-EAEU	2022	2022	0	EAV!D2145
VN-EAEU	2023	2023	0	EAV!E2145
VN-EAEU	2024	2024	0	EAV!F2145
VN-EAEU	2025	2025	0	EAV!G2145
VN-EAEU	2026	2026	0	EAV!H2145
VN-EAEU	2027	2027	0	EAV!I2145
AHKFTA	2022	2022	0	AKH!D2151
AHKFTA	2023	2023	0	AKH!E2151
AHKFTA	2024	2024	0	AKH!F2151
AHKFTA	2025	2025	0	AKH!G2151
AHKFTA	2026	2026	0	AKH!H2151
AHKFTA	2027	2027	0	AKH!I2151
EVFTA	2022	2022	0,7	EV-NK!D2112
EVFTA	2023	2023	0	EV-NK!E2112
EVFTA	2024	2024	0	EV-NK!F2112
EVFTA	2025	2025	0	EV-NK!G2112
EVFTA	2026	2026	0	EV-NK!H2112
EVFTA	2027	2027	0	EV-NK!I2112
UKVFTA	2022	2022	0,7	UKV!D2114
UKVFTA	2023	2023	0	UKV!E2114
UKVFTA	2024	2024	0	UKV!F2114
UKVFTA	2025	2025	0	UKV!G2114
UKVFTA	2026	2026	0	UKV!H2114

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2114
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2114
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2114
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2114
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2114
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2114
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2114
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2114
RCEP A	2022	2022	0	RCEPT-A!D2137
RCEP A	2023	2023	0	RCEPT-A!E2137
RCEP A	2024	2024	0	RCEPT-A!F2137
RCEP A	2025	2025	0	RCEPT-A!G2137
RCEP A	2026	2026	0	RCEPT-A!H2137
RCEP A	2027	2027	0	RCEPT-A!I2137
RCEP B	2022	2022	0	B!D2137
RCEP B	2023	2023	0	B!E2137
RCEP B	2024	2024	0	B!F2137
RCEP B	2025	2025	0	B!G2137
RCEP B	2026	2026	0	B!H2137
RCEP B	2027	2027	0	B!I2137
RCEP C	2022	2022	0	C!D2137
RCEP C	2023	2023	0	C!E2137
RCEP C	2024	2024	0	C!F2137
RCEP C	2025	2025	0	C!G2137
RCEP C	2026	2026	0	C!H2137
RCEP C	2027	2027	0	C!I2137

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D2137
RCEP D	2023	2023	0	D!E2137
RCEP D	2024	2024	0	D!F2137
RCEP D	2025	2025	0	D!G2137
RCEP D	2026	2026	0	D!H2137
RCEP D	2027	2027	0	D!I2137
RCEP E	2022	2022	0	E!D2140
RCEP E	2023	2023	0	E!E2140
RCEP E	2024	2024	0	E!F2140
RCEP E	2025	2025	0	E!G2140
RCEP E	2026	2026	0	E!H2140
RCEP E	2027	2027	0	E!I2140
RCEP F	2022	2022	0	F!D2137
RCEP F	2023	2023	0	F!E2137
RCEP F	2024	2024	0	F!F2137
RCEP F	2025	2025	0	F!G2137
RCEP F	2026	2026	0	F!H2137
RCEP F	2027	2027	0	F!I2137
VIFTA	2024	2024	2.6	VI!F1991
VIFTA	2025	2025	2.1	VI!G1991
VIFTA	2026	2026	1.7	VI!H1991
VIFTA	2027	2027	1.3	VI!I1991

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 1521.90 has 2 lines; 1521.90.20 is distinguished from its siblings by: Spermaceti.	1521.90.10 Beeswax and other insect waxes	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 1521.90.20. 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 3% for 1521.90.20 was checked against BT2026 (cell BT2026!N2126), 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.