Vietnam Tariff Intelligence

HS 1504.20.10 detail

HS code	1504.20.10
Description	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified / - Fats and oils and their fractions, of fish, other than liver oils: / - - Solid fractions
Unit	kg
Generated	01/11/2026 19:30:40
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://mail.vietnamtariff.com/hs-code/15042010/

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!K1882
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1882
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1882
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
VIFTA	3.5	3.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1872

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E1845
ATIGA	2023	2023	0	AT!F1845
ATIGA	2024	2024	0	AT!G1845
ATIGA	2025	2025	0	AT!H1845
ATIGA	2026	2026	0	AT!I1845
ATIGA	2027	2027	0	AT!J1845
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1875
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1875
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1875
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1875
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1875
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1875
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1877
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1877
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1877
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1877
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1877
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1877
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1879
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1847
AIFTA	30/12/2022	2022	0	AI!F1847
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1847
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1847
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1847
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1847
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1847

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E1845
VKFTA	2023	2023	0	VK!F1845
VKFTA	2024	2024	0	VK!G1845
VKFTA	2025	2025	0	VK!H1845
VKFTA	2026	2026	0	VK!I1845
VKFTA	2027	2027	0	VK!J1845
VCFTA	2022	2022	5	VC!D1886
VCFTA	2023	2023	5	VC!E1886
VCFTA	2024	2024	5	VC!F1886
VCFTA	2025	2025	5	VC!G1886
VCFTA	2026	2026	5	VC!H1886
VCFTA	2027	2027	5	VC!I1886
VN-EAEU	2022	2022	0	EAV!D1885
VN-EAEU	2023	2023	0	EAV!E1885
VN-EAEU	2024	2024	0	EAV!F1885
VN-EAEU	2025	2025	0	EAV!G1885
VN-EAEU	2026	2026	0	EAV!H1885
VN-EAEU	2027	2027	0	EAV!I1885
AHKFTA	2022	2022	0	AKH!D1891
AHKFTA	2023	2023	0	AKH!E1891
AHKFTA	2024	2024	0	AKH!F1891
AHKFTA	2025	2025	0	AKH!G1891
AHKFTA	2026	2026	0	AKH!H1891
AHKFTA	2027	2027	0	AKH!I1891
EVFTA	2022	2022	3,1	EV-NK!D1848
EVFTA	2023	2023	2,5	EV-NK!E1848

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	1,8	EV-NK!F1848
EVFTA	2025	2025	1,2	EV-NK!G1848
EVFTA	2026	2026	0,6	EV-NK!H1848
EVFTA	2027	2027	0	EV-NK!I1848
UKVFTA	2022	2022	3,1	UKV!D1850
UKVFTA	2023	2023	2,5	UKV!E1850
UKVFTA	2024	2024	1,8	UKV!F1850
UKVFTA	2025	2025	1,2	UKV!G1850
UKVFTA	2026	2026	0,6	UKV!H1850
UKVFTA	2027	2027	0	UKV!I1850
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1848
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1848
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1848
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1848
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1848
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1848
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1848
RCEP A	2022	2022	0	RCEPT-A!D1877
RCEP A	2023	2023	0	RCEPT-A!E1877
RCEP A	2024	2024	0	RCEPT-A!F1877
RCEP A	2025	2025	0	RCEPT-A!G1877
RCEP A	2026	2026	0	RCEPT-A!H1877
RCEP A	2027	2027	0	RCEPT-A!I1877
RCEP B	2022	2022	0	B!D1877
RCEP B	2023	2023	0	B!E1877
RCEP B	2024	2024	0	B!F1877

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G1877
RCEP B	2026	2026	0	B!H1877
RCEP B	2027	2027	0	B!I1877
RCEP C	2022	2022	0	C!D1877
RCEP C	2023	2023	0	C!E1877
RCEP C	2024	2024	0	C!F1877
RCEP C	2025	2025	0	C!G1877
RCEP C	2026	2026	0	C!H1877
RCEP C	2027	2027	0	C!I1877
RCEP D	2022	2022	0	D!D1877
RCEP D	2023	2023	0	D!E1877
RCEP D	2024	2024	0	D!F1877
RCEP D	2025	2025	0	D!G1877
RCEP D	2026	2026	0	D!H1877
RCEP D	2027	2027	0	D!I1877
RCEP E	2022	2022	0	E!D1880
RCEP E	2023	2023	0	E!E1880
RCEP E	2024	2024	0	E!F1880
RCEP E	2025	2025	0	E!G1880
RCEP E	2026	2026	0	E!H1880
RCEP E	2027	2027	0	E!I1880
RCEP F	2022	2022	0	F!D1877
RCEP F	2023	2023	0	F!E1877
RCEP F	2024	2024	0	F!F1877
RCEP F	2025	2025	0	F!G1877
RCEP F	2026	2026	0	F!H1877

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I1877
VIFTA	2024	2024	4.5	VI!F1743
VIFTA	2025	2025	4	VI!G1743
VIFTA	2026	2026	3.5	VI!H1743
VIFTA	2027	2027	3	VI!I1743

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	Instrument cited in source; validity not verified
DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Động vật, sản phẩm động vật thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	VCFTA 5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		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 1504.20 has 2 lines; 1504.20.10 is distinguished from its siblings by: Solid fractions.	1504.20.90 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 1504.20.10. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 5% for 1504.20.10 was checked against BT2026 (cell BT2026!N1882), 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
Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)
Động vật, sản phẩm động vật thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)

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.