Vietnam Tariff Intelligence

HS 1509.40.00 detail

HS code	1509.40.00
Description	Olive oil and its fractions, whether or not refined, but not chemically modified / - Other virgin olive oils
Unit	kg/lít
Generated	15/11/2026 12:43:45
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/15094000/

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!K1903
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1903
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1903
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
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	0	0%	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!E1898
ATIGA	2022	2022	0	AT!E1871

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F1871
ATIGA	2024	2024	0	AT!G1871
ATIGA	2025	2025	0	AT!H1871
ATIGA	2026	2026	0	AT!I1871
ATIGA	2027	2027	0	AT!J1871
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1901
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1901
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1901
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1901
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1901
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1901
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1903
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1903
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1903
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1903
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1903
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1903
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1905
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1873
AIFTA	30/12/2022	2022	0	AI!F1873
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1873
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1873
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1873
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1873
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1873
VKFTA	2022	2022	0	VK!E1871

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F1871
VKFTA	2024	2024	0	VK!G1871
VKFTA	2025	2025	0	VK!H1871
VKFTA	2026	2026	0	VK!I1871
VKFTA	2027	2027	0	VK!J1871
VCFTA	2022	2022	0	VC!D1912
VCFTA	2023	2023	0	VC!E1912
VCFTA	2024	2024	0	VC!F1912
VCFTA	2025	2025	0	VC!G1912
VCFTA	2026	2026	0	VC!H1912
VCFTA	2027	2027	0	VC!I1912
VN-EAEU	2022	2022	0	EAV!D1911
VN-EAEU	2023	2023	0	EAV!E1911
VN-EAEU	2024	2024	0	EAV!F1911
VN-EAEU	2025	2025	0	EAV!G1911
VN-EAEU	2026	2026	0	EAV!H1911
VN-EAEU	2027	2027	0	EAV!I1911
AHKFTA	2022	2022	0	AKH!D1917
AHKFTA	2023	2023	0	AKH!E1917
AHKFTA	2024	2024	0	AKH!F1917
AHKFTA	2025	2025	0	AKH!G1917
AHKFTA	2026	2026	0	AKH!H1917
AHKFTA	2027	2027	0	AKH!I1917
EVFTA	2022	2022	1,2	EV-NK!D1876
EVFTA	2023	2023	0	EV-NK!E1876
EVFTA	2024	2024	0	EV-NK!F1876

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G1876
EVFTA	2026	2026	0	EV-NK!H1876
EVFTA	2027	2027	0	EV-NK!I1876
UKVFTA	2022	2022	1,2	UKV!D1878
UKVFTA	2023	2023	0	UKV!E1878
UKVFTA	2024	2024	0	UKV!F1878
UKVFTA	2025	2025	0	UKV!G1878
UKVFTA	2026	2026	0	UKV!H1878
UKVFTA	2027	2027	0	UKV!I1878
CPTPP	(I)	2021 (DERIVED)	1,6	CPTPP!D1878
CPTPP	(II)	2022 (DERIVED)	0,8	CPTPP!E1878
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1878
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1878
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1878
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1878
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1878
RCEP A	2022	2022	0	RCEPT-A!D1903
RCEP A	2023	2023	0	RCEPT-A!E1903
RCEP A	2024	2024	0	RCEPT-A!F1903
RCEP A	2025	2025	0	RCEPT-A!G1903
RCEP A	2026	2026	0	RCEPT-A!H1903
RCEP A	2027	2027	0	RCEPT-A!I1903
RCEP B	2022	2022	0	B!D1903
RCEP B	2023	2023	0	B!E1903
RCEP B	2024	2024	0	B!F1903
RCEP B	2025	2025	0	B!G1903

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H1903
RCEP B	2027	2027	0	B!I1903
RCEP C	2022	2022	0	C!D1903
RCEP C	2023	2023	0	C!E1903
RCEP C	2024	2024	0	C!F1903
RCEP C	2025	2025	0	C!G1903
RCEP C	2026	2026	0	C!H1903
RCEP C	2027	2027	0	C!I1903
RCEP D	2022	2022	0	D!D1903
RCEP D	2023	2023	0	D!E1903
RCEP D	2024	2024	0	D!F1903
RCEP D	2025	2025	0	D!G1903
RCEP D	2026	2026	0	D!H1903
RCEP D	2027	2027	0	D!I1903
RCEP E	2022	2022	0	E!D1906
RCEP E	2023	2023	0	E!E1906
RCEP E	2024	2024	0	E!F1906
RCEP E	2025	2025	0	E!G1906
RCEP E	2026	2026	0	E!H1906
RCEP E	2027	2027	0	E!I1906
RCEP F	2022	2022	0	F!D1903
RCEP F	2023	2023	0	F!E1903
RCEP F	2024	2024	0	F!F1903
RCEP F	2025	2025	0	F!G1903
RCEP F	2026	2026	0	F!H1903
RCEP F	2027	2027	0	F!I1903

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	3.3	VI!F1764
VIFTA	2025	2025	1.7	VI!G1764
VIFTA	2026	2026	0	VI!H1764
VIFTA	2027	2027	0	VI!I1764

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)		1182/QĐ-BCT-PL	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	1509.40.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 1509.40.00	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 1509.40.00. 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 1509.40.00 was checked against BT2026 (cell BT2026!N1903), 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
HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)

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.