Vietnam Tariff Intelligence

HS 1509.90.91 detail

HS code	1509.90.91
Description	Olive oil and its fractions, whether or not refined, but not chemically modified / - Other: / - - Other: / - - - In packings of a net weight not exceeding 30 kg
Unit	kg/lít
Generated	09/11/2026 13:17:48
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/15099091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1909
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N1909
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1909
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
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
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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	8	8%	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!E1904

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E1877
ATIGA	2023	2023	0	AT!F1877
ATIGA	2024	2024	0	AT!G1877
ATIGA	2025	2025	0	AT!H1877
ATIGA	2026	2026	0	AT!I1877
ATIGA	2027	2027	0	AT!J1877
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1907
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1907
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1907
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1907
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1907
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1907
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E1909
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F1909
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1909
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1909
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1909
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1909
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1911
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1879
AIFTA	30/12/2022	2022	0	AI!F1879
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1879
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1879
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1879
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1879
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1879

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E1877
VKFTA	2023	2023	0	VK!F1877
VKFTA	2024	2024	0	VK!G1877
VKFTA	2025	2025	0	VK!H1877
VKFTA	2026	2026	0	VK!I1877
VKFTA	2027	2027	0	VK!J1877
VCFTA	2022	2022	5	VC!D1918
VCFTA	2023	2023	2	VC!E1918
VCFTA	2024	2024	0	VC!F1918
VCFTA	2025	2025	0	VC!G1918
VCFTA	2026	2026	0	VC!H1918
VCFTA	2027	2027	0	VC!I1918
VN-EAEU	2022	2022	0	EAV!D1917
VN-EAEU	2023	2023	0	EAV!E1917
VN-EAEU	2024	2024	0	EAV!F1917
VN-EAEU	2025	2025	0	EAV!G1917
VN-EAEU	2026	2026	0	EAV!H1917
VN-EAEU	2027	2027	0	EAV!I1917
AHKFTA	2022	2022	12	AKH!D1923
AHKFTA	2023	2023	8	AKH!E1923
AHKFTA	2024	2024	8	AKH!F1923
AHKFTA	2025	2025	4	AKH!G1923
AHKFTA	2026	2026	4	AKH!H1923
AHKFTA	2027	2027	0	AKH!I1923
EVFTA	2022	2022	5	EV-NK!D1882
EVFTA	2023	2023	0	EV-NK!E1882

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F1882
EVFTA	2025	2025	0	EV-NK!G1882
EVFTA	2026	2026	0	EV-NK!H1882
EVFTA	2027	2027	0	EV-NK!I1882
UKVFTA	2022	2022	5	UKV!D1884
UKVFTA	2023	2023	0	UKV!E1884
UKVFTA	2024	2024	0	UKV!F1884
UKVFTA	2025	2025	0	UKV!G1884
UKVFTA	2026	2026	0	UKV!H1884
UKVFTA	2027	2027	0	UKV!I1884
CPTPP	(I)	2021 (DERIVED)	10	CPTPP!D1884
CPTPP	(II)	2022 (DERIVED)	7,5	CPTPP!E1884
CPTPP	(III)	2023 (DERIVED)	5	CPTPP!F1884
CPTPP	(IV)	2024 (DERIVED)	2,5	CPTPP!G1884
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1884
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1884
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1884
RCEP A	2022	2022	18	RCEPT-A!D1909
RCEP A	2023	2023	16	RCEPT-A!E1909
RCEP A	2024	2024	14	RCEPT-A!F1909
RCEP A	2025	2025	12	RCEPT-A!G1909
RCEP A	2026	2026	10	RCEPT-A!H1909
RCEP A	2027	2027	8	RCEPT-A!I1909
RCEP B	2022	2022	18	B!D1909
RCEP B	2023	2023	16	B!E1909
RCEP B	2024	2024	14	B!F1909

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	12	B!G1909
RCEP B	2026	2026	10	B!H1909
RCEP B	2027	2027	8	B!I1909
RCEP C	2022	2022	18	C!D1909
RCEP C	2023	2023	16	C!E1909
RCEP C	2024	2024	14	C!F1909
RCEP C	2025	2025	12	C!G1909
RCEP C	2026	2026	10	C!H1909
RCEP C	2027	2027	8	C!I1909
RCEP D	2022	2022	18,2	D!D1909
RCEP D	2023	2023	16,4	D!E1909
RCEP D	2024	2024	14,5	D!F1909
RCEP D	2025	2025	12,7	D!G1909
RCEP D	2026	2026	10,9	D!H1909
RCEP D	2027	2027	9,1	D!I1909
RCEP E	2022	2022	18	E!D1912
RCEP E	2023	2023	16	E!E1912
RCEP E	2024	2024	14	E!F1912
RCEP E	2025	2025	12	E!G1912
RCEP E	2026	2026	10	E!H1912
RCEP E	2027	2027	8	E!I1912
RCEP F	2022	2022	18	F!D1909
RCEP F	2023	2023	16	F!E1909
RCEP F	2024	2024	14	F!F1909
RCEP F	2025	2025	12	F!G1909
RCEP F	2026	2026	10	F!H1909

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	8	F!I1909
VIFTA	2024	2024	16	VI!F1770
VIFTA	2025	2025	12	VI!G1770
VIFTA	2026	2026	8	VI!H1770
VIFTA	2027	2027	4	VI!I1770

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-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1509.90 has 4 lines; 1509.90.91 is distinguished from its siblings by: In packings of a net weight not exceeding 30 kg.	1509.90.11 In packings of a net weight not exceeding 30 kg; 1509.90.19 Other; 1509.90.99 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 1509.90.91. 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 20% for 1509.90.91 was checked against BT2026 (cell BT2026!N1909), 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.