Vietnam Tariff Intelligence

HS 1509.90.99 detail

HS code	1509.90.99
Description	Olive oil and its fractions, whether or not refined, but not chemically modified / - Other: / - - Other: / - - - Other
Unit	kg/lít
Generated	09/11/2026 06:28:48
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/15099099/

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!K1910
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N1910
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1910
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	14	14%	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!E1905
ATIGA	2022	2022	0	AT!E1878

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F1878
ATIGA	2024	2024	0	AT!G1878
ATIGA	2025	2025	0	AT!H1878
ATIGA	2026	2026	0	AT!I1878
ATIGA	2027	2027	0	AT!J1878
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1908
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1908
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1908
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1908
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1908
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1908
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E1910
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F1910
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1910
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1910
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1910
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1910
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1912
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1880
AIFTA	30/12/2022	2022	0	AI!F1880
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1880
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1880
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1880
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1880
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1880
VKFTA	2022	2022	0	VK!E1878

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F1878
VKFTA	2024	2024	0	VK!G1878
VKFTA	2025	2025	0	VK!H1878
VKFTA	2026	2026	0	VK!I1878
VKFTA	2027	2027	0	VK!J1878
VCFTA	2022	2022	5	VC!D1919
VCFTA	2023	2023	2	VC!E1919
VCFTA	2024	2024	0	VC!F1919
VCFTA	2025	2025	0	VC!G1919
VCFTA	2026	2026	0	VC!H1919
VCFTA	2027	2027	0	VC!I1919
VN-EAEU	2022	2022	0	EAV!D1918
VN-EAEU	2023	2023	0	EAV!E1918
VN-EAEU	2024	2024	0	EAV!F1918
VN-EAEU	2025	2025	0	EAV!G1918
VN-EAEU	2026	2026	0	EAV!H1918
VN-EAEU	2027	2027	0	EAV!I1918
AHKFTA	2022	2022	12	AKH!D1924
AHKFTA	2023	2023	8	AKH!E1924
AHKFTA	2024	2024	8	AKH!F1924
AHKFTA	2025	2025	4	AKH!G1924
AHKFTA	2026	2026	4	AKH!H1924
AHKFTA	2027	2027	0	AKH!I1924
EVFTA	2022	2022	5	EV-NK!D1883
EVFTA	2023	2023	0	EV-NK!E1883
EVFTA	2024	2024	0	EV-NK!F1883

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G1883
EVFTA	2026	2026	0	EV-NK!H1883
EVFTA	2027	2027	0	EV-NK!I1883
UKVFTA	2022	2022	5	UKV!D1885
UKVFTA	2023	2023	0	UKV!E1885
UKVFTA	2024	2024	0	UKV!F1885
UKVFTA	2025	2025	0	UKV!G1885
UKVFTA	2026	2026	0	UKV!H1885
UKVFTA	2027	2027	0	UKV!I1885
CPTPP	(I)	2021 (DERIVED)	10	CPTPP!D1885
CPTPP	(II)	2022 (DERIVED)	7,5	CPTPP!E1885
CPTPP	(III)	2023 (DERIVED)	5	CPTPP!F1885
CPTPP	(IV)	2024 (DERIVED)	2,5	CPTPP!G1885
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1885
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1885
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1885
RCEP A	2022	2022	18	RCEPT-A!D1910
RCEP A	2023	2023	16	RCEPT-A!E1910
RCEP A	2024	2024	14	RCEPT-A!F1910
RCEP A	2025	2025	12	RCEPT-A!G1910
RCEP A	2026	2026	10	RCEPT-A!H1910
RCEP A	2027	2027	8	RCEPT-A!I1910
RCEP B	2022	2022	18	B!D1910
RCEP B	2023	2023	16	B!E1910
RCEP B	2024	2024	14	B!F1910
RCEP B	2025	2025	12	B!G1910

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	10	B!H1910
RCEP B	2027	2027	8	B!I1910
RCEP C	2022	2022	18	C!D1910
RCEP C	2023	2023	16	C!E1910
RCEP C	2024	2024	14	C!F1910
RCEP C	2025	2025	12	C!G1910
RCEP C	2026	2026	10	C!H1910
RCEP C	2027	2027	8	C!I1910
RCEP D	2022	2022	18,2	D!D1910
RCEP D	2023	2023	16,4	D!E1910
RCEP D	2024	2024	14,5	D!F1910
RCEP D	2025	2025	12,7	D!G1910
RCEP D	2026	2026	10,9	D!H1910
RCEP D	2027	2027	9,1	D!I1910
RCEP E	2022	2022	18	E!D1913
RCEP E	2023	2023	16	E!E1913
RCEP E	2024	2024	14	E!F1913
RCEP E	2025	2025	12	E!G1913
RCEP E	2026	2026	10	E!H1913
RCEP E	2027	2027	8	E!I1913
RCEP F	2022	2022	18	F!D1910
RCEP F	2023	2023	16	F!E1910
RCEP F	2024	2024	14	F!F1910
RCEP F	2025	2025	12	F!G1910
RCEP F	2026	2026	10	F!H1910
RCEP F	2027	2027	8	F!I1910

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	18	VI!F1771
VIFTA	2025	2025	16	VI!G1771
VIFTA	2026	2026	14	VI!H1771
VIFTA	2027	2027	12	VI!I1771

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; 1509.90.99 is distinguished from its siblings by: Other.	1509.90.11 In packings of a net weight not exceeding 30 kg; 1509.90.19 Other; 1509.90.91 In packings of a net weight not exceeding 30 kg	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 1509.90.99. 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 20% for 1509.90.99 was checked against BT2026 (cell BT2026!N1910), 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.