Vietnam Tariff Intelligence

HS 1515.21.00 detail

HS code	1515.21.00
Description	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified / - Maize (corn) oil and its fractions: / - - Crude oil
Unit	kg/lít
Generated	19/11/2026 07:49:48
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/15152100/

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!K1987
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1987
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1987
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	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
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(-PH)	0% (except PH)	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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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!E1988
ATIGA	2022	2022	0	AT!E1961
ATIGA	2023	2023	0	AT!F1961
ATIGA	2024	2024	0	AT!G1961
ATIGA	2025	2025	0	AT!H1961
ATIGA	2026	2026	0	AT!I1961
ATIGA	2027	2027	0	AT!J1961
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1991
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1991
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1991

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1991
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1991
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1991
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1993
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1993
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1993
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1993
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1993
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1993
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1995
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1963
AIFTA	30/12/2022	2022	0	AI!F1963
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1963
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1963
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1963
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1963
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1963
VKFTA	2022	2022	0	VK!E1961
VKFTA	2023	2023	0	VK!F1961
VKFTA	2024	2024	0	VK!G1961
VKFTA	2025	2025	0	VK!H1961
VKFTA	2026	2026	0	VK!I1961
VKFTA	2027	2027	0	VK!J1961
VCFTA	2022	2022	0	VC!D2002
VCFTA	2023	2023	0	VC!E2002
VCFTA	2024	2024	0	VC!F2002

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2002
VCFTA	2026	2026	0	VC!H2002
VCFTA	2027	2027	0	VC!I2002
VN-EAEU	2022	2022	0	EAV!D2001
VN-EAEU	2023	2023	0	EAV!E2001
VN-EAEU	2024	2024	0	EAV!F2001
VN-EAEU	2025	2025	0	EAV!G2001
VN-EAEU	2026	2026	0	EAV!H2001
VN-EAEU	2027	2027	0	EAV!I2001
AHKFTA	2022	2022	0	AKH!D2007
AHKFTA	2023	2023	0	AKH!E2007
AHKFTA	2024	2024	0	AKH!F2007
AHKFTA	2025	2025	0	AKH!G2007
AHKFTA	2026	2026	0	AKH!H2007
AHKFTA	2027	2027	0	AKH!I2007
EVFTA	2022	2022	3,1	EV-NK!D1966
EVFTA	2023	2023	2,5	EV-NK!E1966
EVFTA	2024	2024	1,8	EV-NK!F1966
EVFTA	2025	2025	1,2	EV-NK!G1966
EVFTA	2026	2026	0,6	EV-NK!H1966
EVFTA	2027	2027	0	EV-NK!I1966
UKVFTA	2022	2022	3,1	UKV!D1968
UKVFTA	2023	2023	2,5	UKV!E1968
UKVFTA	2024	2024	1,8	UKV!F1968
UKVFTA	2025	2025	1,2	UKV!G1968
UKVFTA	2026	2026	0,6	UKV!H1968

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1968
CPTPP	(I)	2021 (DERIVED)	1	CPTPP!D1968
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1968
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1968
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1968
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1968
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1968
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1968
RCEP A	2022	2022	0	RCEPT-A!D1993
RCEP A	2023	2023	0	RCEPT-A!E1993
RCEP A	2024	2024	0	RCEPT-A!F1993
RCEP A	2025	2025	0	RCEPT-A!G1993
RCEP A	2026	2026	0	RCEPT-A!H1993
RCEP A	2027	2027	0	RCEPT-A!I1993
RCEP B	2022	2022	0	B!D1993
RCEP B	2023	2023	0	B!E1993
RCEP B	2024	2024	0	B!F1993
RCEP B	2025	2025	0	B!G1993
RCEP B	2026	2026	0	B!H1993
RCEP B	2027	2027	0	B!I1993
RCEP C	2022	2022	0	C!D1993
RCEP C	2023	2023	0	C!E1993
RCEP C	2024	2024	0	C!F1993
RCEP C	2025	2025	0	C!G1993
RCEP C	2026	2026	0	C!H1993
RCEP C	2027	2027	0	C!I1993

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D1993
RCEP D	2023	2023	0	D!E1993
RCEP D	2024	2024	0	D!F1993
RCEP D	2025	2025	0	D!G1993
RCEP D	2026	2026	0	D!H1993
RCEP D	2027	2027	0	D!I1993
RCEP E	2022	2022	0	E!D1996
RCEP E	2023	2023	0	E!E1996
RCEP E	2024	2024	0	E!F1996
RCEP E	2025	2025	0	E!G1996
RCEP E	2026	2026	0	E!H1996
RCEP E	2027	2027	0	E!I1996
RCEP F	2022	2022	0	F!D1993
RCEP F	2023	2023	0	F!E1993
RCEP F	2024	2024	0	F!F1993
RCEP F	2025	2025	0	F!G1993
RCEP F	2026	2026	0	F!H1993
RCEP F	2027	2027	0	F!I1993
VIFTA	2024	2024	4.5	VI!F1852
VIFTA	2025	2025	4	VI!G1852
VIFTA	2026	2026	3.5	VI!H1852
VIFTA	2027	2027	3	VI!I1852

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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 1515.21.00. 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 1515.21.00 was checked against BT2026 (cell BT2026!N1987), 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.