Vietnam Tariff Intelligence

HS 1515.90.12 detail

HS code	1515.90.12
Description	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified / - Other: / - - Illipe nut oil: / - - - Fractions of unrefined oil
Unit	kg/lít
Generated	12/11/2026 08:00:25
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/15159012/

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!K2006
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N2006
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2006
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
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
EVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1.8%	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!E2007

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E1980
ATIGA	2023	2023	0	AT!F1980
ATIGA	2024	2024	0	AT!G1980
ATIGA	2025	2025	0	AT!H1980
ATIGA	2026	2026	0	AT!I1980
ATIGA	2027	2027	0	AT!J1980
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2010
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2010
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2010
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2010
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2010
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2010
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2012
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2012
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2012
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2012
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2012
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2012
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2014
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1982
AIFTA	30/12/2022	2022	0	AI!F1982
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1982
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1982
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1982
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1982
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1982

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E1980
VKFTA	2023	2023	0	VK!F1980
VKFTA	2024	2024	0	VK!G1980
VKFTA	2025	2025	0	VK!H1980
VKFTA	2026	2026	0	VK!I1980
VKFTA	2027	2027	0	VK!J1980
VCFTA	2022	2022	0	VC!D2021
VCFTA	2023	2023	0	VC!E2021
VCFTA	2024	2024	0	VC!F2021
VCFTA	2025	2025	0	VC!G2021
VCFTA	2026	2026	0	VC!H2021
VCFTA	2027	2027	0	VC!I2021
VN-EAEU	2022	2022	0	EAV!D2020
VN-EAEU	2023	2023	0	EAV!E2020
VN-EAEU	2024	2024	0	EAV!F2020
VN-EAEU	2025	2025	0	EAV!G2020
VN-EAEU	2026	2026	0	EAV!H2020
VN-EAEU	2027	2027	0	EAV!I2020
AHKFTA	2022	2022	0	AKH!D2026
AHKFTA	2023	2023	0	AKH!E2026
AHKFTA	2024	2024	0	AKH!F2026
AHKFTA	2025	2025	0	AKH!G2026
AHKFTA	2026	2026	0	AKH!H2026
AHKFTA	2027	2027	0	AKH!I2026
EVFTA	2022	2022	3,6	EV-NK!D1985
EVFTA	2023	2023	3,1	EV-NK!E1985

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	2,7	EV-NK!F1985
EVFTA	2025	2025	2,2	EV-NK!G1985
EVFTA	2026	2026	1,8	EV-NK!H1985
EVFTA	2027	2027	1,3	EV-NK!I1985
UKVFTA	2022	2022	3,6	UKV!D1987
UKVFTA	2023	2023	3,1	UKV!E1987
UKVFTA	2024	2024	2,7	UKV!F1987
UKVFTA	2025	2025	2,2	UKV!G1987
UKVFTA	2026	2026	1,8	UKV!H1987
UKVFTA	2027	2027	1,3	UKV!I1987
CPTPP	(I)	2021 (DERIVED)	1,6	CPTPP!D1987
CPTPP	(II)	2022 (DERIVED)	0,8	CPTPP!E1987
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1987
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1987
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1987
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1987
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1987
RCEP A	2022	2022	0	RCEPT-A!D2012
RCEP A	2023	2023	0	RCEPT-A!E2012
RCEP A	2024	2024	0	RCEPT-A!F2012
RCEP A	2025	2025	0	RCEPT-A!G2012
RCEP A	2026	2026	0	RCEPT-A!H2012
RCEP A	2027	2027	0	RCEPT-A!I2012
RCEP B	2022	2022	0	B!D2012
RCEP B	2023	2023	0	B!E2012
RCEP B	2024	2024	0	B!F2012

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G2012
RCEP B	2026	2026	0	B!H2012
RCEP B	2027	2027	0	B!I2012
RCEP C	2022	2022	0	C!D2012
RCEP C	2023	2023	0	C!E2012
RCEP C	2024	2024	0	C!F2012
RCEP C	2025	2025	0	C!G2012
RCEP C	2026	2026	0	C!H2012
RCEP C	2027	2027	0	C!I2012
RCEP D	2022	2022	0	D!D2012
RCEP D	2023	2023	0	D!E2012
RCEP D	2024	2024	0	D!F2012
RCEP D	2025	2025	0	D!G2012
RCEP D	2026	2026	0	D!H2012
RCEP D	2027	2027	0	D!I2012
RCEP E	2022	2022	0	E!D2015
RCEP E	2023	2023	0	E!E2015
RCEP E	2024	2024	0	E!F2015
RCEP E	2025	2025	0	E!G2015
RCEP E	2026	2026	0	E!H2015
RCEP E	2027	2027	0	E!I2015
RCEP F	2022	2022	0	F!D2012
RCEP F	2023	2023	0	F!E2012
RCEP F	2024	2024	0	F!F2012
RCEP F	2025	2025	0	F!G2012
RCEP F	2026	2026	0	F!H2012

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I2012
VIFTA	2024	2024	4.5	VI!F1871
VIFTA	2025	2025	4	VI!G1871
VIFTA	2026	2026	3.5	VI!H1871
VIFTA	2027	2027	3	VI!I1871

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1515.90 has 12 lines; 1515.90.12 is distinguished from its siblings by: Fractions of unrefined oil.	1515.90.11 Crude oil; 1515.90.19 Other; 1515.90.21 Crude oil; 1515.90.22 Fractions of unrefined oil; 1515.90.29 Other; 1515.90.31 Crude oil	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 1515.90.12. 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 1515.90.12 was checked against BT2026 (cell BT2026!N2006), 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.