Vietnam Tariff Intelligence

HS 1502.90.90 detail

HS code	1502.90.90
Description	Fats of bovine animals, sheep or goats, other than those of heading 15.03 / - Other: / - - Other
Unit	kg
Generated	04/11/2026 11:42:50
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/15029090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1873
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N1873
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1873
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	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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
CPTPP	1,8; M: 2,7	1.8% · M: 2.7%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	117/2022/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
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1861
ATIGA	2022	2022	0	AT!E1834
ATIGA	2023	2023	0	AT!F1834
ATIGA	2024	2024	0	AT!G1834
ATIGA	2025	2025	0	AT!H1834
ATIGA	2026	2026	0	AT!I1834
ATIGA	2027	2027	0	AT!J1834
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1864
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1864
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1864

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1864
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1864
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1864
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1866
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1866
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1866
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1866
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1866
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1866
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1868
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1836
AIFTA	30/12/2022	2022	0	AI!F1836
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1836
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1836
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1836
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1836
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1836
VKFTA	2022	2022	0	VK!E1834
VKFTA	2023	2023	0	VK!F1834
VKFTA	2024	2024	0	VK!G1834
VKFTA	2025	2025	0	VK!H1834
VKFTA	2026	2026	0	VK!I1834
VKFTA	2027	2027	0	VK!J1834
VCFTA	2022	2022	2	VC!D1875
VCFTA	2023	2023	1	VC!E1875
VCFTA	2024	2024	0	VC!F1875

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1875
VCFTA	2026	2026	0	VC!H1875
VCFTA	2027	2027	0	VC!I1875
VN-EAEU	2022	2022	0	EAV!D1874
VN-EAEU	2023	2023	0	EAV!E1874
VN-EAEU	2024	2024	0	EAV!F1874
VN-EAEU	2025	2025	0	EAV!G1874
VN-EAEU	2026	2026	0	EAV!H1874
VN-EAEU	2027	2027	0	EAV!I1874
AHKFTA	2022	2022	0	AKH!D1880
AHKFTA	2023	2023	0	AKH!E1880
AHKFTA	2024	2024	0	AKH!F1880
AHKFTA	2025	2025	0	AKH!G1880
AHKFTA	2026	2026	0	AKH!H1880
AHKFTA	2027	2027	0	AKH!I1880
EVFTA	2022	2022	7,2	EV-NK!D1837
EVFTA	2023	2023	6,3	EV-NK!E1837
EVFTA	2024	2024	5,4	EV-NK!F1837
EVFTA	2025	2025	4,5	EV-NK!G1837
EVFTA	2026	2026	3,6	EV-NK!H1837
EVFTA	2027	2027	2,7	EV-NK!I1837
UKVFTA	2022	2022	7,2	UKV!D1839
UKVFTA	2023	2023	6,3	UKV!E1839
UKVFTA	2024	2024	5,4	UKV!F1839
UKVFTA	2025	2025	4,5	UKV!G1839
UKVFTA	2026	2026	3,6	UKV!H1839

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	2,7	UKV!I1839
CPTPP	(I)	2021 (DERIVED)	6,3	CPTPP!D1837
CPTPP	(II)	2022 (DERIVED)	5,4	CPTPP!E1837
CPTPP	(III)	2023 (DERIVED)	4,5	CPTPP!F1837
CPTPP	(IV)	2024 (DERIVED)	3,6	CPTPP!G1837
CPTPP	(V)	2025 (DERIVED)	2,7	CPTPP!H1837
CPTPP	(VI)	2026 (DERIVED)	1,8	CPTPP!I1837
CPTPP	(VII)	2027 (DERIVED)	0,9	CPTPP!J1837
RCEP A	2022	2022	0	RCEPT-A!D1866
RCEP A	2023	2023	0	RCEPT-A!E1866
RCEP A	2024	2024	0	RCEPT-A!F1866
RCEP A	2025	2025	0	RCEPT-A!G1866
RCEP A	2026	2026	0	RCEPT-A!H1866
RCEP A	2027	2027	0	RCEPT-A!I1866
RCEP B	2022	2022	0	B!D1866
RCEP B	2023	2023	0	B!E1866
RCEP B	2024	2024	0	B!F1866
RCEP B	2025	2025	0	B!G1866
RCEP B	2026	2026	0	B!H1866
RCEP B	2027	2027	0	B!I1866
RCEP C	2022	2022	0	C!D1866
RCEP C	2023	2023	0	C!E1866
RCEP C	2024	2024	0	C!F1866
RCEP C	2025	2025	0	C!G1866
RCEP C	2026	2026	0	C!H1866
RCEP C	2027	2027	0	C!I1866

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D1866
RCEP D	2023	2023	0	D!E1866
RCEP D	2024	2024	0	D!F1866
RCEP D	2025	2025	0	D!G1866
RCEP D	2026	2026	0	D!H1866
RCEP D	2027	2027	0	D!I1866
RCEP E	2022	2022	0	E!D1869
RCEP E	2023	2023	0	E!E1869
RCEP E	2024	2024	0	E!F1869
RCEP E	2025	2025	0	E!G1869
RCEP E	2026	2026	0	E!H1869
RCEP E	2027	2027	0	E!I1869
RCEP F	2022	2022	0	F!D1866
RCEP F	2023	2023	0	F!E1866
RCEP F	2024	2024	0	F!F1866
RCEP F	2025	2025	0	F!G1866
RCEP F	2026	2026	0	F!H1866
RCEP F	2027	2027	0	F!I1866
VIFTA	2024	2024	*	VI!F1734
VIFTA	2025	2025	*	VI!G1734
VIFTA	2026	2026	*	VI!H1734
VIFTA	2027	2027	*	VI!I1734

Advisory & warnings

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

DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	Instrument cited in source; validity not verified
FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "1,8; M: 2,7" has a general 1.8% and an "M:" 2.7% rate (commonly read as the Mexico schedule – verify).		115/2022/NĐ-CP	Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.	Not verified – check required
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "1,8; M: 2,7", the FTA schedule for period (VI) shows "1,8".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1502.90 has 2 lines; 1502.90.90 is distinguished from its siblings by: Other.	1502.90.10 Edible	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 1502.90.90. 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 10% for 1502.90.90 was checked against BT2026 (cell BT2026!N1873), 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
Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)

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.