Vietnam Tariff Intelligence

# HS 1503.00.10 detail

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|---|---|
| **HS code** | 1503.00.10 |
| **Description** | Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared / - Lard stearin or oleostearin |
| **Unit** | kg |
| **Generated** | 10/11/2026 00:07:16 |
| **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/15030010/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 22.5 | 22.5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K1875 |
| Preferential (MFN) | 15 | 15% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N1875 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q1875 |
| 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 |
| 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 |
| CPTPP | 2,7; M: 4 | 2.7% · M: 4% | Consolidated BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| AHKFTA | 3 | 3% | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| EVFTA | 5,4 | 5.4% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 5,4 | 5.4% | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VIFTA | 10.5 | 10.5% | 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!E1864 |
| ATIGA | 2022 | 2022 | 0 | AT!E1837 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ATIGA | 2023 | 2023 | 0 | AT!F1837 |
| ATIGA | 2024 | 2024 | 0 | AT!G1837 |
| ATIGA | 2025 | 2025 | 0 | AT!H1837 |
| ATIGA | 2026 | 2026 | 0 | AT!I1837 |
| ATIGA | 2027 | 2027 | 0 | AT!J1837 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E1867 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F1867 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G1867 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H1867 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I1867 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J1867 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E1869 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F1869 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G1869 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H1869 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I1869 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J1869 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F1871 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H1839 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F1839 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G1839 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H1839 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I1839 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J1839 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K1839 |
| VKFTA | 2022 | 2022 | 0 | VK!E1837 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VKFTA | 2023 | 2023 | 0 | VK!F1837 |
| VKFTA | 2024 | 2024 | 0 | VK!G1837 |
| VKFTA | 2025 | 2025 | 0 | VK!H1837 |
| VKFTA | 2026 | 2026 | 0 | VK!I1837 |
| VKFTA | 2027 | 2027 | 0 | VK!J1837 |
| VCFTA | 2022 | 2022 | 3 | VC!D1878 |
| VCFTA | 2023 | 2023 | 1 | VC!E1878 |
| VCFTA | 2024 | 2024 | 0 | VC!F1878 |
| VCFTA | 2025 | 2025 | 0 | VC!G1878 |
| VCFTA | 2026 | 2026 | 0 | VC!H1878 |
| VCFTA | 2027 | 2027 | 0 | VC!I1878 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D1877 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E1877 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F1877 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G1877 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H1877 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I1877 |
| AHKFTA | 2022 | 2022 | 9 | AKH!D1883 |
| AHKFTA | 2023 | 2023 | 6 | AKH!E1883 |
| AHKFTA | 2024 | 2024 | 6 | AKH!F1883 |
| AHKFTA | 2025 | 2025 | 3 | AKH!G1883 |
| AHKFTA | 2026 | 2026 | 3 | AKH!H1883 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I1883 |
| EVFTA | 2022 | 2022 | 10,9 | EV-NK!D1840 |
| EVFTA | 2023 | 2023 | 9,5 | EV-NK!E1840 |
| EVFTA | 2024 | 2024 | 8,1 | EV-NK!F1840 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| EVFTA | 2025 | 2025 | 6,8 | EV-NK!G1840 |
| EVFTA | 2026 | 2026 | 5,4 | EV-NK!H1840 |
| EVFTA | 2027 | 2027 | 4 | EV-NK!I1840 |
| UKVFTA | 2022 | 2022 | 10,9 | UKV!D1842 |
| UKVFTA | 2023 | 2023 | 9,5 | UKV!E1842 |
| UKVFTA | 2024 | 2024 | 8,1 | UKV!F1842 |
| UKVFTA | 2025 | 2025 | 6,8 | UKV!G1842 |
| UKVFTA | 2026 | 2026 | 5,4 | UKV!H1842 |
| UKVFTA | 2027 | 2027 | 4 | UKV!I1842 |
| CPTPP | (I) | 2021 (DERIVED) | 9,5 | CPTPP!D1840 |
| CPTPP | (II) | 2022 (DERIVED) | 8,1 | CPTPP!E1840 |
| CPTPP | (III) | 2023 (DERIVED) | 6,8 | CPTPP!F1840 |
| CPTPP | (IV) | 2024 (DERIVED) | 5,4 | CPTPP!G1840 |
| CPTPP | (V) | 2025 (DERIVED) | 4 | CPTPP!H1840 |
| CPTPP | (VI) | 2026 (DERIVED) | 2,7 | CPTPP!I1840 |
| CPTPP | (VII) | 2027 (DERIVED) | 1,3 | CPTPP!J1840 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D1869 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E1869 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F1869 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G1869 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H1869 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I1869 |
| RCEP B | 2022 | 2022 | 0 | B!D1869 |
| RCEP B | 2023 | 2023 | 0 | B!E1869 |
| RCEP B | 2024 | 2024 | 0 | B!F1869 |
| RCEP B | 2025 | 2025 | 0 | B!G1869 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP B | 2026 | 2026 | 0 | B!H1869 |
| RCEP B | 2027 | 2027 | 0 | B!I1869 |
| RCEP C | 2022 | 2022 | 0 | C!D1869 |
| RCEP C | 2023 | 2023 | 0 | C!E1869 |
| RCEP C | 2024 | 2024 | 0 | C!F1869 |
| RCEP C | 2025 | 2025 | 0 | C!G1869 |
| RCEP C | 2026 | 2026 | 0 | C!H1869 |
| RCEP C | 2027 | 2027 | 0 | C!I1869 |
| RCEP D | 2022 | 2022 | 0 | D!D1869 |
| RCEP D | 2023 | 2023 | 0 | D!E1869 |
| RCEP D | 2024 | 2024 | 0 | D!F1869 |
| RCEP D | 2025 | 2025 | 0 | D!G1869 |
| RCEP D | 2026 | 2026 | 0 | D!H1869 |
| RCEP D | 2027 | 2027 | 0 | D!I1869 |
| RCEP E | 2022 | 2022 | 0 | E!D1872 |
| RCEP E | 2023 | 2023 | 0 | E!E1872 |
| RCEP E | 2024 | 2024 | 0 | E!F1872 |
| RCEP E | 2025 | 2025 | 0 | E!G1872 |
| RCEP E | 2026 | 2026 | 0 | E!H1872 |
| RCEP E | 2027 | 2027 | 0 | E!I1872 |
| RCEP F | 2022 | 2022 | 0 | F!D1869 |
| RCEP F | 2023 | 2023 | 0 | F!E1869 |
| RCEP F | 2024 | 2024 | 0 | F!F1869 |
| RCEP F | 2025 | 2025 | 0 | F!G1869 |
| RCEP F | 2026 | 2026 | 0 | F!H1869 |
| RCEP F | 2027 | 2027 | 0 | F!I1869 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VIFTA | 2024 | 2024 | 13.5 | VI!F1736 |
| VIFTA | 2025 | 2025 | 12 | VI!G1736 |
| VIFTA | 2026 | 2026 | 10.5 | VI!H1736 |
| VIFTA | 2027 | 2027 | 9 | VI!I1736 |

## Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|
| FTA-009 | YELLOW | CPTPP: separate "M:" rate | The CPTPP cell "2,7; M: 4" has a general 2.7% and an "M:" 4% 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 "2,7; M: 4", the FTA schedule for period (VI) shows "2,7". | | 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 1503.00 has 2 lines; 1503.00.10 is distinguished from its siblings by: Lard stearin or oleostearin. | 1503.00.90 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 1503.00.10. 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 15% for 1503.00.10 was checked against BT2026 (cell BT2026!N1875), 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.