Vietnam Tariff Intelligence

HS 1504.30.00 detail

HS code	1504.30.00
Description	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified / - Fats and oils and their fractions, of marine mammals
Unit	kg
Generated	09/11/2026 05:39:50
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/15043000/

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!K1884
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1884
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1884
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
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
CPTPP	1,2/0; M: 1,9/0	1,2/0; M: 1,9/0	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Needs interpretation
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!E1874
ATIGA	2022	2022	0	AT!E1847
ATIGA	2023	2023	0	AT!F1847
ATIGA	2024	2024	0	AT!G1847
ATIGA	2025	2025	0	AT!H1847
ATIGA	2026	2026	0	AT!I1847
ATIGA	2027	2027	0	AT!J1847
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1877
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1877
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1877

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1877
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1877
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1877
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1879
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1879
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1879
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1879
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1879
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1879
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1881
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1849
AIFTA	30/12/2022	2022	0	AI!F1849
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1849
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1849
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1849
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1849
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1849
VKFTA	2022	2022	0	VK!E1847
VKFTA	2023	2023	0	VK!F1847
VKFTA	2024	2024	0	VK!G1847
VKFTA	2025	2025	0	VK!H1847
VKFTA	2026	2026	0	VK!I1847
VKFTA	2027	2027	0	VK!J1847
VCFTA	2022	2022	2	VC!D1888
VCFTA	2023	2023	1	VC!E1888
VCFTA	2024	2024	0	VC!F1888

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1888
VCFTA	2026	2026	0	VC!H1888
VCFTA	2027	2027	0	VC!I1888
VN-EAEU	2022	2022	0	EAV!D1887
VN-EAEU	2023	2023	0	EAV!E1887
VN-EAEU	2024	2024	0	EAV!F1887
VN-EAEU	2025	2025	0	EAV!G1887
VN-EAEU	2026	2026	0	EAV!H1887
VN-EAEU	2027	2027	0	EAV!I1887
AHKFTA	2022	2022	0	AKH!D1893
AHKFTA	2023	2023	0	AKH!E1893
AHKFTA	2024	2024	0	AKH!F1893
AHKFTA	2025	2025	0	AKH!G1893
AHKFTA	2026	2026	0	AKH!H1893
AHKFTA	2027	2027	0	AKH!I1893
EVFTA	2022	2022	3,1	EV-NK!D1850
EVFTA	2023	2023	2,5	EV-NK!E1850
EVFTA	2024	2024	1,8	EV-NK!F1850
EVFTA	2025	2025	1,2	EV-NK!G1850
EVFTA	2026	2026	0,6	EV-NK!H1850
EVFTA	2027	2027	0	EV-NK!I1850
UKVFTA	2022	2022	3,1	UKV!D1852
UKVFTA	2023	2023	2,5	UKV!E1852
UKVFTA	2024	2024	1,8	UKV!F1852
UKVFTA	2025	2025	1,2	UKV!G1852
UKVFTA	2026	2026	0,6	UKV!H1852

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1852
CPTPP	(I)	2021 (DERIVED)		CPTPP!1850
CPTPP	(II)	2022 (DERIVED)		CPTPP!1850
CPTPP	(III)	2023 (DERIVED)		CPTPP!1850
CPTPP	(IV)	2024 (DERIVED)		CPTPP!1850
CPTPP	(V)	2025 (DERIVED)		CPTPP!1850
CPTPP	(VI)	2026 (DERIVED)		CPTPP!1850
CPTPP	(VII)	2027 (DERIVED)		CPTPP!1850
RCEP A	2022	2022	0	RCEPT-A!D1879
RCEP A	2023	2023	0	RCEPT-A!E1879
RCEP A	2024	2024	0	RCEPT-A!F1879
RCEP A	2025	2025	0	RCEPT-A!G1879
RCEP A	2026	2026	0	RCEPT-A!H1879
RCEP A	2027	2027	0	RCEPT-A!I1879
RCEP B	2022	2022	0	B!D1879
RCEP B	2023	2023	0	B!E1879
RCEP B	2024	2024	0	B!F1879
RCEP B	2025	2025	0	B!G1879
RCEP B	2026	2026	0	B!H1879
RCEP B	2027	2027	0	B!I1879
RCEP C	2022	2022	0	C!D1879
RCEP C	2023	2023	0	C!E1879
RCEP C	2024	2024	0	C!F1879
RCEP C	2025	2025	0	C!G1879
RCEP C	2026	2026	0	C!H1879
RCEP C	2027	2027	0	C!I1879

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D1879
RCEP D	2023	2023	0	D!E1879
RCEP D	2024	2024	0	D!F1879
RCEP D	2025	2025	0	D!G1879
RCEP D	2026	2026	0	D!H1879
RCEP D	2027	2027	0	D!I1879
RCEP E	2022	2022	0	E!D1882
RCEP E	2023	2023	0	E!E1882
RCEP E	2024	2024	0	E!F1882
RCEP E	2025	2025	0	E!G1882
RCEP E	2026	2026	0	E!H1882
RCEP E	2027	2027	0	E!I1882
RCEP F	2022	2022	0	F!D1879
RCEP F	2023	2023	0	F!E1879
RCEP F	2024	2024	0	F!F1879
RCEP F	2025	2025	0	F!G1879
RCEP F	2026	2026	0	F!H1879
RCEP F	2027	2027	0	F!I1879
VIFTA	2024	2024	4,5	VI!F1745
VIFTA	2025	2025	4	VI!G1745
VIFTA	2026	2026	3.5	VI!H1745
VIFTA	2027	2027	3	VI!I1745

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 1504.30.00. 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 1504.30.00 was checked against BT2026 (cell BT2026!N1884), 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.