Vietnam Tariff Intelligence

HS 1508.90.00 detail

HS code	1508.90.00
Description	Ground-nut oil and its fractions, whether or not refined, but not chemically modified / - Other
Unit	kg/lít
Generated	04/11/2026 07:34:28
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/15089000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1897
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N1897
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1897
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
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(-MY)	0% (except MY)	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
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
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
CPTPP	0/0	0 / 0 (several rates)	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Needs interpretation
EVFTA	1,8/9	1,8 / 9 (several rates)	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Needs interpretation
UKVFTA	1,8/9	1,8 / 9 (several rates)	Consolidated BT2026	2026	EUR.1	117/2022/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
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!E1891
ATIGA	2022	2022	0	AT!E1864
ATIGA	2023	2023	0	AT!F1864
ATIGA	2024	2024	0	AT!G1864
ATIGA	2025	2025	0	AT!H1864
ATIGA	2026	2026	0	AT!I1864
ATIGA	2027	2027	0	AT!J1864
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1894
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1894
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1894

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1894
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1894
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1894
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E1896
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F1896
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1896
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1896
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1896
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1896
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1898
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1866
AIFTA	30/12/2022	2022	0	AI!F1866
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1866
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1866
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1866
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1866
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1866
VKFTA	2022	2022	0	VK!E1864
VKFTA	2023	2023	0	VK!F1864
VKFTA	2024	2024	0	VK!G1864
VKFTA	2025	2025	0	VK!H1864
VKFTA	2026	2026	0	VK!I1864
VKFTA	2027	2027	0	VK!J1864
VCFTA	2022	2022	5	VC!D1905
VCFTA	2023	2023	3	VC!E1905
VCFTA	2024	2024	0	VC!F1905

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1905
VCFTA	2026	2026	0	VC!H1905
VCFTA	2027	2027	0	VC!I1905
VN-EAEU	2022	2022	6,8	EAV!D1904
VN-EAEU	2023	2023	4,5	EAV!E1904
VN-EAEU	2024	2024	2,3	EAV!F1904
VN-EAEU	2025	2025	0	EAV!G1904
VN-EAEU	2026	2026	0	EAV!H1904
VN-EAEU	2027	2027	0	EAV!I1904
AHKFTA	2022	2022	15	AKH!D1910
AHKFTA	2023	2023	10	AKH!E1910
AHKFTA	2024	2024	10	AKH!F1910
AHKFTA	2025	2025	5	AKH!G1910
AHKFTA	2026	2026	5	AKH!H1910
AHKFTA	2027	2027	0	AKH!I1910
EVFTA	2022	2022		EV-NK!1867
EVFTA	2023	2023		EV-NK!1867
EVFTA	2024	2024		EV-NK!1867
EVFTA	2025	2025		EV-NK!1867
EVFTA	2026	2026		EV-NK!1867
EVFTA	2027	2027		EV-NK!1867
UKVFTA	2022	2022		UKV!1869
UKVFTA	2023	2023		UKV!1869
UKVFTA	2024	2024		UKV!1869
UKVFTA	2025	2025		UKV!1869
UKVFTA	2026	2026		UKV!1869

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027		UKV!1869
CPTPP	(I)	2021 (DERIVED)		CPTPP!1869
CPTPP	(II)	2022 (DERIVED)		CPTPP!1869
CPTPP	(III)	2023 (DERIVED)		CPTPP!1869
CPTPP	(IV)	2024 (DERIVED)		CPTPP!1869
CPTPP	(V)	2025 (DERIVED)		CPTPP!1869
CPTPP	(VI)	2026 (DERIVED)		CPTPP!1869
CPTPP	(VII)	2027 (DERIVED)		CPTPP!1869
RCEP A	2022	2022	22,5	RCEPT-A!D1896
RCEP A	2023	2023	20	RCEPT-A!E1896
RCEP A	2024	2024	17,5	RCEPT-A!F1896
RCEP A	2025	2025	15	RCEPT-A!G1896
RCEP A	2026	2026	12,5	RCEPT-A!H1896
RCEP A	2027	2027	10	RCEPT-A!I1896
RCEP B	2022	2022	22,5	B!D1896
RCEP B	2023	2023	20	B!E1896
RCEP B	2024	2024	17,5	B!F1896
RCEP B	2025	2025	15	B!G1896
RCEP B	2026	2026	12,5	B!H1896
RCEP B	2027	2027	10	B!I1896
RCEP C	2022	2022	22,5	C!D1896
RCEP C	2023	2023	20	C!E1896
RCEP C	2024	2024	17,5	C!F1896
RCEP C	2025	2025	15	C!G1896
RCEP C	2026	2026	12,5	C!H1896
RCEP C	2027	2027	10	C!I1896

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22,7	D!D1896
RCEP D	2023	2023	20,5	D!E1896
RCEP D	2024	2024	18,2	D!F1896
RCEP D	2025	2025	15,9	D!G1896
RCEP D	2026	2026	13,6	D!H1896
RCEP D	2027	2027	11,4	D!I1896
RCEP E	2022	2022	22,5	E!D1899
RCEP E	2023	2023	20	E!E1899
RCEP E	2024	2024	17,5	E!F1899
RCEP E	2025	2025	15	E!G1899
RCEP E	2026	2026	12,5	E!H1899
RCEP E	2027	2027	10	E!I1899
RCEP F	2022	2022	22,5	F!D1896
RCEP F	2023	2023	20	F!E1896
RCEP F	2024	2024	17,5	F!F1896
RCEP F	2025	2025	15	F!G1896
RCEP F	2026	2026	12,5	F!H1896
RCEP F	2027	2027	10	F!I1896
VIFTA	2024	2024	*	VI!F1758
VIFTA	2025	2025	*	VI!G1758
VIFTA	2026	2026	*	VI!H1758
VIFTA	2027	2027	*	VI!I1758

Advisory & warnings

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

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)		1182/QĐ-BCT-PL	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
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 1508.90.00. 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 20% for 1508.90.00 was checked against BT2026 (cell BT2026!N1897), 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
HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)

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.