Vietnam Tariff Intelligence

HS 1515.19.00 detail

HS code	1515.19.00
Description	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified / - Linseed oil and its fractions: / - - Other
Unit	kg/lít
Generated	09/11/2026 08:59:26
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/15151900/

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!K1985
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N1985
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1985
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
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
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/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
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!E1986

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E1959
ATIGA	2023	2023	0	AT!F1959
ATIGA	2024	2024	0	AT!G1959
ATIGA	2025	2025	0	AT!H1959
ATIGA	2026	2026	0	AT!I1959
ATIGA	2027	2027	0	AT!J1959
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1989
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1989
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1989
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1989
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1989
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1989
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1991
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1991
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1991
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1991
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1991
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1991
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1993
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1961
AIFTA	30/12/2022	2022	0	AI!F1961
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1961
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1961
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1961
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1961
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1961

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E1959
VKFTA	2023	2023	0	VK!F1959
VKFTA	2024	2024	0	VK!G1959
VKFTA	2025	2025	0	VK!H1959
VKFTA	2026	2026	0	VK!I1959
VKFTA	2027	2027	0	VK!J1959
VCFTA	2022	2022	2	VC!D2000
VCFTA	2023	2023	1	VC!E2000
VCFTA	2024	2024	0	VC!F2000
VCFTA	2025	2025	0	VC!G2000
VCFTA	2026	2026	0	VC!H2000
VCFTA	2027	2027	0	VC!I2000
VN-EAEU	2022	2022	0	EAV!D1999
VN-EAEU	2023	2023	0	EAV!E1999
VN-EAEU	2024	2024	0	EAV!F1999
VN-EAEU	2025	2025	0	EAV!G1999
VN-EAEU	2026	2026	0	EAV!H1999
VN-EAEU	2027	2027	0	EAV!I1999
AHKFTA	2022	2022	9	AKH!D2005
AHKFTA	2023	2023	6	AKH!E2005
AHKFTA	2024	2024	6	AKH!F2005
AHKFTA	2025	2025	3	AKH!G2005
AHKFTA	2026	2026	3	AKH!H2005
AHKFTA	2027	2027	0	AKH!I2005
EVFTA	2022	2022	7,2	EV-NK!D1964
EVFTA	2023	2023	6,3	EV-NK!E1964

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	5,4	EV-NK!F1964
EVFTA	2025	2025	4,5	EV-NK!G1964
EVFTA	2026	2026	3,6	EV-NK!H1964
EVFTA	2027	2027	2,7	EV-NK!I1964
UKVFTA	2022	2022	7,2	UKV!D1966
UKVFTA	2023	2023	6,3	UKV!E1966
UKVFTA	2024	2024	5,4	UKV!F1966
UKVFTA	2025	2025	4,5	UKV!G1966
UKVFTA	2026	2026	3,6	UKV!H1966
UKVFTA	2027	2027	2,7	UKV!I1966
CPTPP	(I)	2021 (DERIVED)	5	CPTPP!D1966
CPTPP	(II)	2022 (DERIVED)	3,7	CPTPP!E1966
CPTPP	(III)	2023 (DERIVED)	2,5	CPTPP!F1966
CPTPP	(IV)	2024 (DERIVED)	1,2	CPTPP!G1966
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1966
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1966
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1966
RCEP A	2022	2022	0	RCEPT-A!D1991
RCEP A	2023	2023	0	RCEPT-A!E1991
RCEP A	2024	2024	0	RCEPT-A!F1991
RCEP A	2025	2025	0	RCEPT-A!G1991
RCEP A	2026	2026	0	RCEPT-A!H1991
RCEP A	2027	2027	0	RCEPT-A!I1991
RCEP B	2022	2022	0	B!D1991
RCEP B	2023	2023	0	B!E1991
RCEP B	2024	2024	0	B!F1991

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G1991
RCEP B	2026	2026	0	B!H1991
RCEP B	2027	2027	0	B!I1991
RCEP C	2022	2022	0	C!D1991
RCEP C	2023	2023	0	C!E1991
RCEP C	2024	2024	0	C!F1991
RCEP C	2025	2025	0	C!G1991
RCEP C	2026	2026	0	C!H1991
RCEP C	2027	2027	0	C!I1991
RCEP D	2022	2022	0	D!D1991
RCEP D	2023	2023	0	D!E1991
RCEP D	2024	2024	0	D!F1991
RCEP D	2025	2025	0	D!G1991
RCEP D	2026	2026	0	D!H1991
RCEP D	2027	2027	0	D!I1991
RCEP E	2022	2022	0	E!D1994
RCEP E	2023	2023	0	E!E1994
RCEP E	2024	2024	0	E!F1994
RCEP E	2025	2025	0	E!G1994
RCEP E	2026	2026	0	E!H1994
RCEP E	2027	2027	0	E!I1994
RCEP F	2022	2022	0	F!D1991
RCEP F	2023	2023	0	F!E1991
RCEP F	2024	2024	0	F!F1991
RCEP F	2025	2025	0	F!G1991
RCEP F	2026	2026	0	F!H1991

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I1991
VIFTA	2024	2024	13.5	VI!F1850
VIFTA	2025	2025	12	VI!G1850
VIFTA	2026	2026	10.5	VI!H1850
VIFTA	2027	2027	9	VI!I1850

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 1515.19.00. 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 15% for 1515.19.00 was checked against BT2026 (cell BT2026!N1985), 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.