Vietnam Tariff Intelligence

HS 1515.29.99 detail

HS code	1515.29.99
Description	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified / - Maize (corn) oil and its fractions: / - - Other: / - - - Other: / - - - - Other
Unit	kg/lít
Generated	11/11/2026 08:49:09
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/15152999/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1994
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N1994
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1994
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, PH)	0% (except MY, PH)	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
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	6	6%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
EVFTA	7,2	7.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	7,2	7.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	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 B)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	16,4	16.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E1995
ATIGA	2022	2022	0	AT!E1968
ATIGA	2023	2023	0	AT!F1968
ATIGA	2024	2024	0	AT!G1968
ATIGA	2025	2025	0	AT!H1968
ATIGA	2026	2026	0	AT!I1968
ATIGA	2027	2027	0	AT!J1968
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E1998
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1998
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1998

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1998
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1998
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1998
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2000
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2000
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2000
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2000
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2000
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2000
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2002
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1970
AIFTA	30/12/2022	2022	0	AI!F1970
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1970
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1970
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1970
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1970
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1970
VKFTA	2022	2022	0	VK!E1968
VKFTA	2023	2023	0	VK!F1968
VKFTA	2024	2024	0	VK!G1968
VKFTA	2025	2025	0	VK!H1968
VKFTA	2026	2026	0	VK!I1968
VKFTA	2027	2027	0	VK!J1968
VCFTA	2022	2022	4	VC!D2009
VCFTA	2023	2023	2	VC!E2009
VCFTA	2024	2024	0	VC!F2009

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2009
VCFTA	2026	2026	0	VC!H2009
VCFTA	2027	2027	0	VC!I2009
VN-EAEU	2022	2022	0	EAV!D2008
VN-EAEU	2023	2023	0	EAV!E2008
VN-EAEU	2024	2024	0	EAV!F2008
VN-EAEU	2025	2025	0	EAV!G2008
VN-EAEU	2026	2026	0	EAV!H2008
VN-EAEU	2027	2027	0	EAV!I2008
AHKFTA	2022	2022	18	AKH!D2014
AHKFTA	2023	2023	12	AKH!E2014
AHKFTA	2024	2024	12	AKH!F2014
AHKFTA	2025	2025	6	AKH!G2014
AHKFTA	2026	2026	6	AKH!H2014
AHKFTA	2027	2027	0	AKH!I2014
EVFTA	2022	2022	14,5	EV-NK!D1973
EVFTA	2023	2023	12,7	EV-NK!E1973
EVFTA	2024	2024	10,9	EV-NK!F1973
EVFTA	2025	2025	9	EV-NK!G1973
EVFTA	2026	2026	7,2	EV-NK!H1973
EVFTA	2027	2027	5,4	EV-NK!I1973
UKVFTA	2022	2022	14,5	UKV!D1975
UKVFTA	2023	2023	12,7	UKV!E1975
UKVFTA	2024	2024	10,9	UKV!F1975
UKVFTA	2025	2025	9	UKV!G1975
UKVFTA	2026	2026	7,2	UKV!H1975

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	5,4	UKV!I1975
CPTPP	(I)	2021 (DERIVED)	8,5	CPTPP!D1975
CPTPP	(II)	2022 (DERIVED)	5,7	CPTPP!E1975
CPTPP	(III)	2023 (DERIVED)	2,8	CPTPP!F1975
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1975
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1975
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1975
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1975
RCEP A	2022	2022	27	RCEPT-A!D2000
RCEP A	2023	2023	24	RCEPT-A!E2000
RCEP A	2024	2024	21	RCEPT-A!F2000
RCEP A	2025	2025	18	RCEPT-A!G2000
RCEP A	2026	2026	15	RCEPT-A!H2000
RCEP A	2027	2027	12	RCEPT-A!I2000
RCEP B	2022	2022	27	B!D2000
RCEP B	2023	2023	24	B!E2000
RCEP B	2024	2024	21	B!F2000
RCEP B	2025	2025	18	B!G2000
RCEP B	2026	2026	15	B!H2000
RCEP B	2027	2027	12	B!I2000
RCEP C	2022	2022	27	C!D2000
RCEP C	2023	2023	24	C!E2000
RCEP C	2024	2024	21	C!F2000
RCEP C	2025	2025	18	C!G2000
RCEP C	2026	2026	15	C!H2000
RCEP C	2027	2027	12	C!I2000

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	27,3	D!D2000
RCEP D	2023	2023	24,5	D!E2000
RCEP D	2024	2024	21,8	D!F2000
RCEP D	2025	2025	19,1	D!G2000
RCEP D	2026	2026	16,4	D!H2000
RCEP D	2027	2027	13,6	D!I2000
RCEP E	2022	2022	27	E!D2003
RCEP E	2023	2023	24	E!E2003
RCEP E	2024	2024	21	E!F2003
RCEP E	2025	2025	18	E!G2003
RCEP E	2026	2026	15	E!H2003
RCEP E	2027	2027	12	E!I2003
RCEP F	2022	2022	27	F!D2000
RCEP F	2023	2023	24	F!E2000
RCEP F	2024	2024	21	F!F2000
RCEP F	2025	2025	18	F!G2000
RCEP F	2026	2026	15	F!H2000
RCEP F	2027	2027	12	F!I2000
VIFTA	2024	2024	*	VI!F1859
VIFTA	2025	2025	*	VI!G1859
VIFTA	2026	2026	*	VI!H1859
VIFTA	2027	2027	*	VI!I1859

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1515.29 has 4 lines; 1515.29.99 is distinguished from its siblings by: Other.	1515.29.11 Solid fractions; 1515.29.19 Other; 1515.29.91 Solid fractions	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 1515.29.99. 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 30% for 1515.29.99 was checked against BT2026 (cell BT2026!N1994), 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.