

HS 1521.90.10 detail

HS code	1521.90.10
Description	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured / - Other: / - Beeswax and other insect waxes
Unit	kg
Generated	30/10/2026 19:49:48
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/15219010/

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!K2125
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N2125
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2125
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 (-MM)	0% (except MM)	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(-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
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/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
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VIFTA	2.9	2.9%	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!E2131
ATIGA	2022	2022	0	AT!E2104
ATIGA	2023	2023	0	AT!F2104
ATIGA	2024	2024	0	AT!G2104
ATIGA	2025	2025	0	AT!H2104
ATIGA	2026	2026	0	AT!I2104
ATIGA	2027	2027	0	AT!J2104
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2134
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2134
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2134

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2134
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2134
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2134
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2136
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2136
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2136
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2136
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2136
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2136
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2138
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2106
AIFTA	30/12/2022	2022	0	AI!F2106
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2106
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2106
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2106
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2106
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2106
VKFTA	2022	2022	0	VK!E2104
VKFTA	2023	2023	0	VK!F2104
VKFTA	2024	2024	0	VK!G2104
VKFTA	2025	2025	0	VK!H2104
VKFTA	2026	2026	0	VK!I2104
VKFTA	2027	2027	0	VK!J2104
VCFTA	2022	2022	0	VC!D2145
VCFTA	2023	2023	0	VC!E2145
VCFTA	2024	2024	0	VC!F2145

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2145
VCFTA	2026	2026	0	VC!H2145
VCFTA	2027	2027	0	VC!I2145
VN-EAEU	2022	2022	0	EAV!D2144
VN-EAEU	2023	2023	0	EAV!E2144
VN-EAEU	2024	2024	0	EAV!F2144
VN-EAEU	2025	2025	0	EAV!G2144
VN-EAEU	2026	2026	0	EAV!H2144
VN-EAEU	2027	2027	0	EAV!I2144
AHKFTA	2022	2022	0	AKH!D2150
AHKFTA	2023	2023	0	AKH!E2150
AHKFTA	2024	2024	0	AKH!F2150
AHKFTA	2025	2025	0	AKH!G2150
AHKFTA	2026	2026	0	AKH!H2150
AHKFTA	2027	2027	0	AKH!I2150
EVFTA	2022	2022	0,7	EV-NK!D2111
EVFTA	2023	2023	0	EV-NK!E2111
EVFTA	2024	2024	0	EV-NK!F2111
EVFTA	2025	2025	0	EV-NK!G2111
EVFTA	2026	2026	0	EV-NK!H2111
EVFTA	2027	2027	0	EV-NK!I2111
UKVFTA	2022	2022	0,7	UKV!D2113
UKVFTA	2023	2023	0	UKV!E2113
UKVFTA	2024	2024	0	UKV!F2113
UKVFTA	2025	2025	0	UKV!G2113
UKVFTA	2026	2026	0	UKV!H2113

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2113
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2113
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2113
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2113
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2113
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2113
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2113
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2113
RCEP A	2022	2022	0	RCEPT-A!D2136
RCEP A	2023	2023	0	RCEPT-A!E2136
RCEP A	2024	2024	0	RCEPT-A!F2136
RCEP A	2025	2025	0	RCEPT-A!G2136
RCEP A	2026	2026	0	RCEPT-A!H2136
RCEP A	2027	2027	0	RCEPT-A!I2136
RCEP B	2022	2022	0	B!D2136
RCEP B	2023	2023	0	B!E2136
RCEP B	2024	2024	0	B!F2136
RCEP B	2025	2025	0	B!G2136
RCEP B	2026	2026	0	B!H2136
RCEP B	2027	2027	0	B!I2136
RCEP C	2022	2022	0	C!D2136
RCEP C	2023	2023	0	C!E2136
RCEP C	2024	2024	0	C!F2136
RCEP C	2025	2025	0	C!G2136
RCEP C	2026	2026	0	C!H2136
RCEP C	2027	2027	0	C!I2136

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D2136
RCEP D	2023	2023	0	D!E2136
RCEP D	2024	2024	0	D!F2136
RCEP D	2025	2025	0	D!G2136
RCEP D	2026	2026	0	D!H2136
RCEP D	2027	2027	0	D!I2136
RCEP E	2022	2022	0	E!D2139
RCEP E	2023	2023	0	E!E2139
RCEP E	2024	2024	0	E!F2139
RCEP E	2025	2025	0	E!G2139
RCEP E	2026	2026	0	E!H2139
RCEP E	2027	2027	0	E!I2139
RCEP F	2022	2022	0	F!D2136
RCEP F	2023	2023	0	F!E2136
RCEP F	2024	2024	0	F!F2136
RCEP F	2025	2025	0	F!G2136
RCEP F	2026	2026	0	F!H2136
RCEP F	2027	2027	0	F!I2136
VIFTA	2024	2024	4.3	VI!F1990
VIFTA	2025	2025	3.6	VI!G1990
VIFTA	2026	2026	2.9	VI!H1990
VIFTA	2027	2027	2.1	VI!I1990

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chứa đựng (15/2024/TT-BYT)		15/2024/TT-BYT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1521.90 has 2 lines; 1521.90.10 is distinguished from its siblings by: Beeswax and other insect waxes.	1521.90.20 Spermaceti	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 1521.90.10. 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 5% for 1521.90.10 was checked against BT2026 (cell BT2026!N2125), 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
Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chứa đựng (15/2024/TT-BYT)
Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)

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.