Vietnam Tariff Intelligence

HS 1522.00.10 detail

HS code	1522.00.10
Description	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes / - Degras
Unit	kg/lít
Generated	11/11/2026 10:30:53
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/15220010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2128
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N2128
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2128
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
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
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	1.7	1.7%	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!E2135
ATIGA	2022	2022	0	AT!E2108

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F2108
ATIGA	2024	2024	0	AT!G2108
ATIGA	2025	2025	0	AT!H2108
ATIGA	2026	2026	0	AT!I2108
ATIGA	2027	2027	0	AT!J2108
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2138
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2138
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2138
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2138
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2138
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2138
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2140
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2140
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2140
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2140
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2140
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2140
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2142
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2110
AIFTA	30/12/2022	2022	0	AI!F2110
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2110
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2110
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2110
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2110
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2110
VKFTA	2022	2022	0	VK!E2108

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F2108
VKFTA	2024	2024	0	VK!G2108
VKFTA	2025	2025	0	VK!H2108
VKFTA	2026	2026	0	VK!I2108
VKFTA	2027	2027	0	VK!J2108
VCFTA	2022	2022	0	VC!D2149
VCFTA	2023	2023	0	VC!E2149
VCFTA	2024	2024	0	VC!F2149
VCFTA	2025	2025	0	VC!G2149
VCFTA	2026	2026	0	VC!H2149
VCFTA	2027	2027	0	VC!I2149
VN-EAEU	2022	2022	0	EAV!D2148
VN-EAEU	2023	2023	0	EAV!E2148
VN-EAEU	2024	2024	0	EAV!F2148
VN-EAEU	2025	2025	0	EAV!G2148
VN-EAEU	2026	2026	0	EAV!H2148
VN-EAEU	2027	2027	0	EAV!I2148
AHKFTA	2022	2022	0	AKH!D2154
AHKFTA	2023	2023	0	AKH!E2154
AHKFTA	2024	2024	0	AKH!F2154
AHKFTA	2025	2025	0	AKH!G2154
AHKFTA	2026	2026	0	AKH!H2154
AHKFTA	2027	2027	0	AKH!I2154
EVFTA	2022	2022	0,7	EV-NK!D2115
EVFTA	2023	2023	0	EV-NK!E2115
EVFTA	2024	2024	0	EV-NK!F2115

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G2115
EVFTA	2026	2026	0	EV-NK!H2115
EVFTA	2027	2027	0	EV-NK!I2115
UKVFTA	2022	2022	0,7	UKV!D2117
UKVFTA	2023	2023	0	UKV!E2117
UKVFTA	2024	2024	0	UKV!F2117
UKVFTA	2025	2025	0	UKV!G2117
UKVFTA	2026	2026	0	UKV!H2117
UKVFTA	2027	2027	0	UKV!I2117
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2117
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2117
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2117
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2117
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2117
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2117
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2117
RCEP A	2022	2022	0	RCEPT-A!D2140
RCEP A	2023	2023	0	RCEPT-A!E2140
RCEP A	2024	2024	0	RCEPT-A!F2140
RCEP A	2025	2025	0	RCEPT-A!G2140
RCEP A	2026	2026	0	RCEPT-A!H2140
RCEP A	2027	2027	0	RCEPT-A!I2140
RCEP B	2022	2022	0	B!D2140
RCEP B	2023	2023	0	B!E2140
RCEP B	2024	2024	0	B!F2140
RCEP B	2025	2025	0	B!G2140

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H2140
RCEP B	2027	2027	0	B!I2140
RCEP C	2022	2022	0	C!D2140
RCEP C	2023	2023	0	C!E2140
RCEP C	2024	2024	0	C!F2140
RCEP C	2025	2025	0	C!G2140
RCEP C	2026	2026	0	C!H2140
RCEP C	2027	2027	0	C!I2140
RCEP D	2022	2022	0	D!D2140
RCEP D	2023	2023	0	D!E2140
RCEP D	2024	2024	0	D!F2140
RCEP D	2025	2025	0	D!G2140
RCEP D	2026	2026	0	D!H2140
RCEP D	2027	2027	0	D!I2140
RCEP E	2022	2022	0	E!D2143
RCEP E	2023	2023	0	E!E2143
RCEP E	2024	2024	0	E!F2143
RCEP E	2025	2025	0	E!G2143
RCEP E	2026	2026	0	E!H2143
RCEP E	2027	2027	0	E!I2143
RCEP F	2022	2022	0	F!D2140
RCEP F	2023	2023	0	F!E2140
RCEP F	2024	2024	0	F!F2140
RCEP F	2025	2025	0	F!G2140
RCEP F	2026	2026	0	F!H2140
RCEP F	2027	2027	0	F!I2140

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	2.6	VI!F1993
VIFTA	2025	2025	2.1	VI!G1993
VIFTA	2026	2026	1.7	VI!H1993
VIFTA	2027	2027	1.3	VI!I1993

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1522.00 has 2 lines; 1522.00.10 is distinguished from its siblings by: Degras.	1522.00.90 Other	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 1522.00.10. 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 3% for 1522.00.10 was checked against BT2026 (cell BT2026!N2128), 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.