Vietnam Tariff Intelligence

HS 1522.00.90 detail

HS code	1522.00.90
Description	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes / - Other
Unit	kg/lít
Generated	09/11/2026 08:07:13
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/15220090/

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!K2129
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N2129
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2129
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!E2136
ATIGA	2022	2022	0	AT!E2109

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F2109
ATIGA	2024	2024	0	AT!G2109
ATIGA	2025	2025	0	AT!H2109
ATIGA	2026	2026	0	AT!I2109
ATIGA	2027	2027	0	AT!J2109
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2139
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2139
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2139
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2139
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2139
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2139
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2141
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2141
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2141
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2141
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2141
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2141
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2143
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2111
AIFTA	30/12/2022	2022	0	AI!F2111
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2111
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2111
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2111
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2111
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2111
VKFTA	2022	2022	0	VK!E2109

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F2109
VKFTA	2024	2024	0	VK!G2109
VKFTA	2025	2025	0	VK!H2109
VKFTA	2026	2026	0	VK!I2109
VKFTA	2027	2027	0	VK!J2109
VCFTA	2022	2022	0	VC!D2150
VCFTA	2023	2023	0	VC!E2150
VCFTA	2024	2024	0	VC!F2150
VCFTA	2025	2025	0	VC!G2150
VCFTA	2026	2026	0	VC!H2150
VCFTA	2027	2027	0	VC!I2150
VN-EAEU	2022	2022	0	EAV!D2149
VN-EAEU	2023	2023	0	EAV!E2149
VN-EAEU	2024	2024	0	EAV!F2149
VN-EAEU	2025	2025	0	EAV!G2149
VN-EAEU	2026	2026	0	EAV!H2149
VN-EAEU	2027	2027	0	EAV!I2149
AHKFTA	2022	2022	0	AKH!D2155
AHKFTA	2023	2023	0	AKH!E2155
AHKFTA	2024	2024	0	AKH!F2155
AHKFTA	2025	2025	0	AKH!G2155
AHKFTA	2026	2026	0	AKH!H2155
AHKFTA	2027	2027	0	AKH!I2155
EVFTA	2022	2022	0,7	EV-NK!D2116
EVFTA	2023	2023	0	EV-NK!E2116
EVFTA	2024	2024	0	EV-NK!F2116

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G2116
EVFTA	2026	2026	0	EV-NK!H2116
EVFTA	2027	2027	0	EV-NK!I2116
UKVFTA	2022	2022	0,7	UKV!D2118
UKVFTA	2023	2023	0	UKV!E2118
UKVFTA	2024	2024	0	UKV!F2118
UKVFTA	2025	2025	0	UKV!G2118
UKVFTA	2026	2026	0	UKV!H2118
UKVFTA	2027	2027	0	UKV!I2118
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2118
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2118
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2118
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2118
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2118
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2118
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2118
RCEP A	2022	2022	0	RCEPT-A!D2141
RCEP A	2023	2023	0	RCEPT-A!E2141
RCEP A	2024	2024	0	RCEPT-A!F2141
RCEP A	2025	2025	0	RCEPT-A!G2141
RCEP A	2026	2026	0	RCEPT-A!H2141
RCEP A	2027	2027	0	RCEPT-A!I2141
RCEP B	2022	2022	0	B!D2141
RCEP B	2023	2023	0	B!E2141
RCEP B	2024	2024	0	B!F2141
RCEP B	2025	2025	0	B!G2141

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H2141
RCEP B	2027	2027	0	B!I2141
RCEP C	2022	2022	0	C!D2141
RCEP C	2023	2023	0	C!E2141
RCEP C	2024	2024	0	C!F2141
RCEP C	2025	2025	0	C!G2141
RCEP C	2026	2026	0	C!H2141
RCEP C	2027	2027	0	C!I2141
RCEP D	2022	2022	0	D!D2141
RCEP D	2023	2023	0	D!E2141
RCEP D	2024	2024	0	D!F2141
RCEP D	2025	2025	0	D!G2141
RCEP D	2026	2026	0	D!H2141
RCEP D	2027	2027	0	D!I2141
RCEP E	2022	2022	0	E!D2144
RCEP E	2023	2023	0	E!E2144
RCEP E	2024	2024	0	E!F2144
RCEP E	2025	2025	0	E!G2144
RCEP E	2026	2026	0	E!H2144
RCEP E	2027	2027	0	E!I2144
RCEP F	2022	2022	0	F!D2141
RCEP F	2023	2023	0	F!E2141
RCEP F	2024	2024	0	F!F2141
RCEP F	2025	2025	0	F!G2141
RCEP F	2026	2026	0	F!H2141
RCEP F	2027	2027	0	F!I2141

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	2.6	VI!F1994
VIFTA	2025	2025	2.1	VI!G1994
VIFTA	2026	2026	1.7	VI!H1994
VIFTA	2027	2027	1.3	VI!I1994

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; 1522.00.90 is distinguished from its siblings by: Other.	1522.00.10 Degras	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 1522.00.90. 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 1522.00.90 was checked against BT2026 (cell BT2026!N2129), 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.