Vietnam Tariff Intelligence

HS 1507.90.10 detail

HS code	1507.90.10
Description	Soya-bean oil and its fractions, whether or not refined, but not chemically modified / - Other: / - - Fractions of unrefined soya-bean oil
Unit	kg/lít
Generated	12/11/2026 01:30:23
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/15079010/

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!K1892
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1892
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1892
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
EVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	2,7	2.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	5	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!E1885
ATIGA	2022	2022	0	AT!E1858

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F1858
ATIGA	2024	2024	0	AT!G1858
ATIGA	2025	2025	0	AT!H1858
ATIGA	2026	2026	0	AT!I1858
ATIGA	2027	2027	0	AT!J1858
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1888
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1888
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1888
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1888
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1888
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1888
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1890
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1890
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1890
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1890
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1890
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1890
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1892
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1860
AIFTA	30/12/2022	2022	0	AI!F1860
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1860
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1860
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1860
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1860
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1860
VKFTA	2022	2022	0	VK!E1858

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F1858
VKFTA	2024	2024	0	VK!G1858
VKFTA	2025	2025	0	VK!H1858
VKFTA	2026	2026	0	VK!I1858
VKFTA	2027	2027	0	VK!J1858
VCFTA	2022	2022	0	VC!D1899
VCFTA	2023	2023	0	VC!E1899
VCFTA	2024	2024	0	VC!F1899
VCFTA	2025	2025	0	VC!G1899
VCFTA	2026	2026	0	VC!H1899
VCFTA	2027	2027	0	VC!I1899
VN-EAEU	2022	2022	0	EAV!D1898
VN-EAEU	2023	2023	0	EAV!E1898
VN-EAEU	2024	2024	0	EAV!F1898
VN-EAEU	2025	2025	0	EAV!G1898
VN-EAEU	2026	2026	0	EAV!H1898
VN-EAEU	2027	2027	0	EAV!I1898
AHKFTA	2022	2022	3	AKH!D1904
AHKFTA	2023	2023	2	AKH!E1904
AHKFTA	2024	2024	2	AKH!F1904
AHKFTA	2025	2025	1	AKH!G1904
AHKFTA	2026	2026	1	AKH!H1904
AHKFTA	2027	2027	0	AKH!I1904
EVFTA	2022	2022	3,6	EV-NK!D1861
EVFTA	2023	2023	3,1	EV-NK!E1861
EVFTA	2024	2024	2,7	EV-NK!F1861

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	2,2	EV-NK!G1861
EVFTA	2026	2026	1,8	EV-NK!H1861
EVFTA	2027	2027	1,3	EV-NK!I1861
UKVFTA	2022	2022	3,6	UKV!D1863
UKVFTA	2023	2023	3,1	UKV!E1863
UKVFTA	2024	2024	2,7	UKV!F1863
UKVFTA	2025	2025	2,2	UKV!G1863
UKVFTA	2026	2026	1,8	UKV!H1863
UKVFTA	2027	2027	1,3	UKV!I1863
CPTPP	(I)	2021 (DERIVED)	1	CPTPP!D1863
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1863
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1863
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1863
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1863
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1863
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1863
RCEP A	2022	2022	4,5	RCEPT-A!D1890
RCEP A	2023	2023	4	RCEPT-A!E1890
RCEP A	2024	2024	3,5	RCEPT-A!F1890
RCEP A	2025	2025	3	RCEPT-A!G1890
RCEP A	2026	2026	2,5	RCEPT-A!H1890
RCEP A	2027	2027	2	RCEPT-A!I1890
RCEP B	2022	2022	4,5	B!D1890
RCEP B	2023	2023	4	B!E1890
RCEP B	2024	2024	3,5	B!F1890
RCEP B	2025	2025	3	B!G1890

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	2,5	B!H1890
RCEP B	2027	2027	2	B!I1890
RCEP C	2022	2022	4,5	C!D1890
RCEP C	2023	2023	4	C!E1890
RCEP C	2024	2024	3,5	C!F1890
RCEP C	2025	2025	3	C!G1890
RCEP C	2026	2026	2,5	C!H1890
RCEP C	2027	2027	2	C!I1890
RCEP D	2022	2022	4,5	D!D1890
RCEP D	2023	2023	4,1	D!E1890
RCEP D	2024	2024	3,6	D!F1890
RCEP D	2025	2025	3,2	D!G1890
RCEP D	2026	2026	2,7	D!H1890
RCEP D	2027	2027	2,3	D!I1890
RCEP E	2022	2022	4,5	E!D1893
RCEP E	2023	2023	4	E!E1893
RCEP E	2024	2024	3,5	E!F1893
RCEP E	2025	2025	3	E!G1893
RCEP E	2026	2026	2,5	E!H1893
RCEP E	2027	2027	2	E!I1893
RCEP F	2022	2022	4,5	F!D1890
RCEP F	2023	2023	4	F!E1890
RCEP F	2024	2024	3,5	F!F1890
RCEP F	2025	2025	3	F!G1890
RCEP F	2026	2026	2,5	F!H1890
RCEP F	2027	2027	2	F!I1890

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	5	VI!F1753
VIFTA	2025	2025	5	VI!G1753
VIFTA	2026	2026	5	VI!H1753
VIFTA	2027	2027	5	VI!I1753

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1507.90 has 3 lines; 1507.90.10 is distinguished from its siblings by: Fractions of unrefined soya-bean oil.	1507.90.20 Refined, bleached and deodorised (RBD) soya-bean oil; 1507.90.90 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 1507.90.10. 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 1507.90.10 was checked against BT2026 (cell BT2026!N1892), 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.