

**SECTION III**

**ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS;  
PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES**

**CHAPTER 15**

**ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS;  
PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES**

**Notes.**

1. This Chapter does not cover:

(a) Pig fat or poultry fat of heading 02.09;

(b) Cocoa butter, fat or oil (heading 18.04);

(c) Edible preparations containing by weight more than 15% of the products of heading 04.05 (generally Chapter 21);

(d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;

(e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or

(f) Factice derived from oils (heading 40.02).

2. Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).

3. Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.

4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

**Subheading Note.**

1. For the purposes of subheadings 1514.11 and 1514.19, the expression "low erucic acid rape or colza oil" means the fixed oil which has an erucic acid content of less than 2% by weight.

**Vietnam Customs Tariff Schedule – 2021**

| HS CODE    | DESCRIPTION                                                                                                  | Unit of quantity | MFN / WTO | Ordinary Tax | Special preferential import duties (Tax %) |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     | VAT Rates |       |
|------------|--------------------------------------------------------------------------------------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|----|-----------|-------|-----|-----------|-------|
| AHTN       |                                                                                                              |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |    | VN – EAEU | CPTPP |     |           | EVFTA |
|            |                                                                                                              |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II |           | PLII  |     |           |       |
|            |                                                                                                              |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           | III   | IV  |           |       |
| 1          | 2                                                                                                            | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19 | 20        | 21    | 22  | 23        | 24    |
| 15.01      | Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.                         |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     |           |       |
| 1501.10.00 | - Lard                                                                                                       | kg               | 10        | 15           | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 3     | 0     | 0  | 0     | 0  | 0         | 4     | 2   | 6,6       | 10    |
| 1501.20.00 | - Other pig fat                                                                                              | kg               | 10        | 15           | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 3     | 0     | 0  | 0     | 0  | 0         | 4     | 2   | 6,6       | 10    |
| 1501.90.00 | - Other                                                                                                      | kg               | 10        | 15           | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 3     | 0     | 0  | 0     | 0  | 0         | 4     | 2   | 8,1       | 10    |
|            |                                                                                                              |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     |           |       |
| 15.02      | Fats of bovine animals, sheep or goats, other than those of heading 15.03.                                   |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     |           |       |
| 1502.10    | - Tallow                                                                                                     | kg               | 10        | 15           | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 3     | 0     | 0  | 0     | 0  | 0         | 7,2   | 6,3 | 8,1       | 10    |
| 1502.90    | - Other:                                                                                                     |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     |           |       |
| 1502.90.10 | - - Edible                                                                                                   | kg               | 10        | 15           | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 3     | 0     | 0  | 0     | 0  | 0         | 7,2   | 6,3 | 8,1       | 10    |
| 1502.90.90 | - - Other                                                                                                    | kg               | 10        | 15           | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 3     | 0     | 0  | 0     | 0  | 0         | 7,2   | 6,3 | 8,1       | 10    |
|            |                                                                                                              |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     |           |       |
| 15.03      | Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared. |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     |           |       |
| 1503.00.10 | - Lard stearin or oleostearin                                                                                | kg               | 15        | 22.5         | 0                                          | 0     |                             | 9      | 0     |                             | 0     | 0       | 0     | 4     | 0     | 0  | 0     | 0  | 0         | 10,9  | 9,5 | 12,2      | 10    |
| 1503.00.90 | - Other                                                                                                      | kg               | 15        | 22.5         | 0                                          | 0     |                             | 9      | 0     |                             | 0     | 0       | 0     | 4     | 0     | 0  | 0     | 0  | 0         | 10,9  | 9,5 | 12,2      | 10    |

**Vietnam Customs Tariff Schedule – 2021**

| HS CODE       | DESCRIPTION                                                                                                        | Unit of quantity | MFN / WTO | Ordinary Tax | Special preferential import duties (Tax %) |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     | VAT Rates |       |
|---------------|--------------------------------------------------------------------------------------------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|----|-----------|-------|-----|-----------|-------|
| AHTN          |                                                                                                                    |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |    | VN – EAEU | CPTPP |     |           | EVFTA |
|               |                                                                                                                    |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II |           | PLII  |     |           |       |
|               |                                                                                                                    |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           | III   | IV  |           |       |
| 1             | 2                                                                                                                  | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19 | 20        | 21    | 22  | 23        | 24    |
|               |                                                                                                                    |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     |           |       |
| 15.04         | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified. |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     |           |       |
| 1504.10       | - Fish-liver oils and their fractions:                                                                             |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     |           |       |
| 1504.10.20    | -- Solid fractions                                                                                                 | kg               | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 0     | 0   | 3,7       | 10    |
| 1504.10.90    | -- Other                                                                                                           | kg               | 10        | 15           | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 0     | 0   | 3,7       | 10    |
| 1504.20       | - Fats and oils and their fractions, of fish, other than liver oils:                                               |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     |           |       |
| 1504.20.10    | -- Solid fractions                                                                                                 | kg               | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 6     | 0     | 0  | 0     | 0  | 0         | 0     | 0   | 3,7       | 10    |
| 1504.20.90    | -- Other                                                                                                           | kg               | 10        | 15           | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 6     | 0     | 0  | 0     | 0  | 0         | 0     | 0   | 3,7       | 10    |
| 1504.30.00    | - Fats and oils and their fractions, of marine mammals                                                             | kg               | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 3     | 0     | 0  | 0     | 0  | 0         |       |     | 3,7       | 10    |
| 1504.30.00.10 | -- Solid fractions                                                                                                 |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           | 5     | 4,4 |           |       |
| 1504.30.00.90 | -- Other                                                                                                           |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           | 0     | 0   |           |       |
|               |                                                                                                                    |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     |           |       |
| 15.05         | Wool grease and fatty substances derived therefrom (including lanolin).                                            |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     |           |       |
| 1505.00.10    | - Lanolin                                                                                                          | kg               | 10        | 15           | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 3     | 0     | 0  | 0     | 0  | 0         | 7,2   | 6,3 | 7,5       | 10    |

**Vietnam Customs Tariff Schedule – 2021**

| HS CODE       | DESCRIPTION                                                                                          | Unit of quantity | MFN / WTO | Ordinary Tax | Special preferential import duties (Tax %) |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     | VAT Rates |       |
|---------------|------------------------------------------------------------------------------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|----|-----------|-------|-----|-----------|-------|
| AHTN          |                                                                                                      |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |    | VN – EAEU | CPTPP |     |           | EVFTA |
|               |                                                                                                      |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II |           | III   | IV  |           |       |
|               |                                                                                                      |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     |           |       |
| 1             | 2                                                                                                    | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19 | 20        | 21    | 22  | 23        | 24    |
| 1505.00.90    | - Other                                                                                              | kg               | 10        | 15           | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 3     | 0     | 0  | 0     | 0  | 0         | 7,2   | 6,3 | 7,5       | 10    |
|               |                                                                                                      |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     |           |       |
| 1506.00.00    | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified. | kg               | 10        | 15           | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 3,6   | 3,1 | 3,7       | 10    |
|               |                                                                                                      |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     |           |       |
| 15.07         | Soya-bean oil and its fractions, whether or not refined, but not chemically modified.                |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     |           |       |
| 1507.10.00    | - Crude oil, whether or not degummed                                                                 | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2     | 1   | 4         | 10    |
| 1507.90       | - Other:                                                                                             |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     |           |       |
| 1507.90.10    | - - Fractions of unrefined soya-bean oil                                                             | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 3      | 0     |                             | 0     | 0       | 1     | 0     | 0     | 0  | 0     | 0  | 0         | 2     | 1   | 4         | 10    |
| 1507.90.90    | - - Other                                                                                            | kg/liter         | 15        | 22.5         | 0                                          | 0     |                             | 9      | 0     |                             | 0     | 0       | 8     | 5     | 6     | 4  | 7,5   | 6  | 0         | 8,5   | 6,4 | 12,2      | 10    |
|               |                                                                                                      |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     |           |       |
| 15.08         | Ground-nut oil and its fractions, whether or not refined, but not chemically modified.               |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     |           |       |
| 1508.10.00    | - Crude oil                                                                                          | kg/liter         | 5         | 7.5          | 0                                          | 0     | MM                          | 0      | 0     | MY                          | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2,5   | 1,6 | 4         | 10    |
| 1508.90.00    | - Other                                                                                              | kg/liter         | 20        | 30           | 0                                          | 0     |                             | 15     | 0     | MY                          | 0     | 0       | 0     | 8     | 6     | 4  | 7,5   | 6  | 9,1       |       |     |           | 10    |
| 1508.90.00.10 | - - Fractions of unrefined ground – nut oil                                                          |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           | 2,5   | 1,6 | 4         |       |

**Vietnam Customs Tariff Schedule – 2021**

| HS CODE       | DESCRIPTION                                                                       | Unit of quantity | MFN / WTO | Ordinary Tax | Special preferential import duties (Tax %) |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      | VAT Rates |       |
|---------------|-----------------------------------------------------------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|----|-----------|-------|------|-----------|-------|
| AHTN          |                                                                                   |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |    | VN – EAEU | CPTPP |      |           | EVFTA |
|               |                                                                                   |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II |           | PLII  |      |           |       |
|               |                                                                                   |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           | III   | IV   |           |       |
| 1             | 2                                                                                 | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19 | 20        | 21    | 22   | 23        | 24    |
| 1508.30.00.10 | -- Other                                                                          |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           | 15,6  | 12,5 | 20,4      |       |
|               |                                                                                   |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 15.09         | Olive oil and its fractions, whether or not refined, but not chemically modified. |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 1509.10       | - Virgin:                                                                         |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 1509.10.10    | - - In packings of a net weight not exceeding 30kg                                | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2,5   | 1,6  | 2,5       | 10    |
| 1509.10.90    | -- Other                                                                          | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2,5   | 1,6  | 2,5       | 10    |
| 1509.90       | - Other:                                                                          |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
|               | - - Fractions of unrefined oil:                                                   |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 1509.90.11    | - - - In packings of a net weight not exceeding 30kg                              | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2,5   | 1,6  | 2,5       | 10    |
| 1509.90.19    | --- Other                                                                         | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2,5   | 1,6  | 2,5       | 10    |
|               | -- Other:                                                                         |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 1509.90.91    | - - - In packings of net weight not exceeding 30kg                                | kg/liter         | 20        | 30           | 0                                          | 0     |                             | 12     | 0     |                             | 0     | 0       | 0     | 7     | 6     | 4  | 7,5   | 6  | 0         | 12,5  | 10   | 10        | 10    |
| 1509.90.99    | --- Other                                                                         | kg/liter         | 20        | 30           | 0                                          | 0     |                             | 12     | 0     |                             | 0     | 0       | 0     | 7     | 6     | 4  | 7,5   | 6  | 0         | 12,5  | 10   | 10        | 10    |
|               |                                                                                   |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 15.10         | Other oils and their fractions, obtained solely from olives,                      |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |

**Vietnam Customs Tariff Schedule – 2021**

| HS CODE    | DESCRIPTION                                                                                                                                | Unit of quantity | MFN / WTO | Ordinary Tax | Special preferential import duties (Tax %) |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      | VAT Rates |       |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|----|-----------|-------|------|-----------|-------|
| AHTN       |                                                                                                                                            |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |    | VN – EAEU | CPTPP |      |           | EVFTA |
|            |                                                                                                                                            |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II |           | PLII  |      |           |       |
|            |                                                                                                                                            |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           | III   | IV   |           |       |
| 1          | 2                                                                                                                                          | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19 | 20        | 21    | 22   | 23        | 24    |
|            | whether or not refined, but not chemically modified, including blends of these oils and fractions with oils or fractions of heading 15.09. |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 1510.00.10 | - Crude oil                                                                                                                                | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2,5   | 1,6  | 3,7       | 10    |
| 1510.00.20 | - Fractions of unrefined oil                                                                                                               | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2,5   | 1,6  | 3,7       | 10    |
| 1510.00.90 | - Other                                                                                                                                    | kg/liter         | 25        | 37,5         | 0                                          | 0     |                             | 15     | 0     |                             | 0     | 0       | 0     | 8     | 6     | 4  | 0     | 0  | 9,1       | 15,6  | 12,5 | 20,4      | 10    |
|            |                                                                                                                                            |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 15.11      | Palm oil and its fractions, whether or not refined, but not chemically modified.                                                           |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 1511.10.00 | - Crude oil                                                                                                                                | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2,5   | 1,6  | 3,7       | 10    |
| 1511.90    | - Other:                                                                                                                                   |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 1511.90.20 | -- Refined oil                                                                                                                             | kg/liter         | 30        | 45           | 0                                          | 0     | TH, CN                      | *      | 0     | KH, PH, TH                  | 0     | 0       | 0     | 8     | 6     | 4  | 0     | 0  | 9,1       | 18,1  | 15,9 | 20,4      | 10    |
|            | - - Fractions of refined oil:                                                                                                              |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
|            | - - - Solid fractions:                                                                                                                     |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 1511.90.31 | - - - - With iodine value 30 or more, but less than 40                                                                                     | kg/liter         | 30        | 45           | 0                                          | 0     | TH, CN                      | *      | 0     | KH, PH, TH                  | 0     | 0       | 0     | 8     | 6     | 4  | 0     | 0  | 9,1       | 18,1  | 15,9 | 20,4      | 10    |
| 1511.90.32 | - - - - Other                                                                                                                              | kg/liter         | 30        | 45           | 0                                          | 0     | TH, CN                      | *      | 0     | KH, PH, TH                  | 0     | 0       | 0     | 8     | 6     | 4  | 0     | 0  | 9,1       | 18,1  | 15,9 | 20,4      | 10    |

**Vietnam Customs Tariff Schedule – 2021**

| HS CODE    | DESCRIPTION                                                                                                              | Unit of quantity | MFN / WTO | Ordinary Tax | Special preferential import duties (Tax %) |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      | VAT Rates |       |
|------------|--------------------------------------------------------------------------------------------------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|----|-----------|-------|------|-----------|-------|
| AHTN       |                                                                                                                          |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |    | VN – EAEU | CPTPP |      |           | EVFTA |
|            |                                                                                                                          |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II |           | PLII  |      |           |       |
|            |                                                                                                                          |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           | III   | IV   |           |       |
| 1          | 2                                                                                                                        | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19 | 20        | 21    | 22   | 23        | 24    |
|            | --- Liquid fractions:                                                                                                    |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 1511.90.36 | - - - In packing of a net weight not exceeding 25 kg                                                                     | kg/liter         | 30        | 45           | 0                                          | 0     | TH, CN                      | *      | 0     | KH, PH, TH                  | 0     | 0       | 0     | 8     | 6     | 4  | 0     | 0  | 9,1       | 18,1  | 15,9 | 20,4      | 10    |
| 1511.90.37 | - - - - Other, with iodine value 55 or more but less than 60                                                             | kg/liter         | 30        | 45           | 0                                          | 0     | TH, CN                      | *      | 0     | KH, PH, TH                  | 0     | 0       | 0     | 8     | 6     | 4  | 0     | 0  | 9,1       | 18,1  | 15,9 | 20,4      | 10    |
| 1511.90.39 | ---- Other                                                                                                               | kg/liter         | 30        | 45           | 0                                          | 0     | TH, CN                      | *      | 0     | KH, PH, TH                  | 0     | 0       | 0     | 8     | 6     | 4  | 0     | 0  | 9,1       | 18,1  | 15,9 | 20,4      | 10    |
|            | - - Fractions of unrefined oil:                                                                                          |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 1511.90.41 | - - - Solid fractions                                                                                                    | kg/liter         | 7         | 10,5         | 0                                          | 0     | TH, CN                      | *      | 0     | KH, PH                      | 0     | 0       | 0     | 0     | 6     | 4  | 0     | 0  | 0         | 2,5   | 1,6  | 3,7       | 10    |
| 1511.90.42 | - - - Other, with packing of a net weight not exceeding 25 kg                                                            | kg/liter         | 7         | 10,5         | 0                                          | 0     | TH, CN                      | *      | 0     | KH, PH                      | 0     | 0       | 0     | 0     | 6     | 4  | 0     | 0  | 0         | 2,5   | 1,6  | 3,7       | 10    |
| 1511.90.49 | - - - Other                                                                                                              | kg/liter         | 7         | 10,5         | 0                                          | 0     | TH, CN                      | *      | 0     | KH, PH                      | 0     | 0       | 0     | 0     | 6     | 4  | 0     | 0  | 0         | 2,5   | 1,6  | 3,7       | 10    |
|            |                                                                                                                          |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 15.12      | Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified. |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
|            | - Sunflower-seed or safflower oil and fractions thereof:                                                                 |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 1512.11.00 | - - Crude oil                                                                                                            | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2     | 1    | 4         | 10    |
| 1512.19    | - - Other:                                                                                                               |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |

**Vietnam Customs Tariff Schedule – 2021**

| HS CODE    | DESCRIPTION                                                                                                             | Unit of quantity | MFN / WTO | Ordinary Tax | Special preferential import duties (Tax %) |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      | VAT Rates |       |
|------------|-------------------------------------------------------------------------------------------------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|----|-----------|-------|------|-----------|-------|
| AHTN       |                                                                                                                         |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |    | VN – EAEU | CPTPP |      |           | EVFTA |
|            |                                                                                                                         |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II |           | PLII  |      |           |       |
|            |                                                                                                                         |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           | III   | IV   |           |       |
| 1          | 2                                                                                                                       | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19 | 20        | 21    | 22   | 23        | 24    |
| 1512.19.10 | - - - Fractions of unrefined sunflower-seed oil or safflower oil                                                        | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2     | 1    | 4         | 10    |
| 1512.19.20 | - - - Refined                                                                                                           | kg/liter         | 15        | 22.5         | 0                                          | 0     |                             | 9      | 0     |                             | 0     | 0       | 0     | 5     | 6     | 4  | 7,5   | 6  | 0         | 8,5   | 6,4  | 12,2      | 10    |
| 1512.19.90 | - - - Other                                                                                                             | kg/liter         | 15        | 22.5         | 0                                          | 0     |                             | 9      | 0     |                             | 0     | 0       | 0     | 5     | 6     | 4  | 7,5   | 6  | 0         | 8,5   | 6,4  | 12,2      | 10    |
|            | - Cotton seed oil and its fractions:                                                                                    |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 1512.21.00 | - - Crude oil, whether or not gossypol has been removed                                                                 | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2,5   | 1,6  | 3,7       | 10    |
| 1512.29    | - - Other:                                                                                                              |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 1512.29.10 | - - - Fractions of unrefined cotton-seed oil                                                                            | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2,5   | 1,6  | 3,7       | 10    |
| 1512.29.90 | - - - Other                                                                                                             | kg/liter         | 25        | 37,5         | 0                                          | 0     |                             | 15     | 0     |                             | 0     | 0       | 0     | 9     | 6     | 4  | 7,5   | 6  | 9,1       | 15,6  | 12,5 | 20,4      | 10    |
|            |                                                                                                                         |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 15.13      | Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified. |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
|            | - Coconut (copra) oil and its fractions:                                                                                |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 1513.11.00 | - - Crude oil                                                                                                           | kg/liter         | 5         | 7.5          | 0                                          | 0     | MM, TH                      | 0      | 0     | PH                          | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2,5   | 1,6  | 3,7       | 10    |
| 1513.19    | - - Other:                                                                                                              |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 1513.19.10 | - - - Fractions of unrefined coconut oil                                                                                | kg/liter         | 5         | 7.5          | 0                                          | 0     | TH                          | 0      | 0     | PH                          | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2,5   | 1,6  | 3,7       | 10    |

**Vietnam Customs Tariff Schedule – 2021**

| HS CODE    | DESCRIPTION                                                               | Unit of quantity | MFN / WTO | Ordinary Tax | Special preferential import duties (Tax %) |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      | VAT Rates |       |
|------------|---------------------------------------------------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|----|-----------|-------|------|-----------|-------|
| AHTN       |                                                                           |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |    | VN – EAEU | CPTPP |      |           | EVFTA |
|            |                                                                           |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II |           | PLII  |      |           |       |
|            |                                                                           |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           | III   | IV   |           |       |
| 1          | 2                                                                         | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19 | 20        | 21    | 22   | 23        | 24    |
| 1513.19.90 | --- Other                                                                 | kg/liter         | 30        | 45           | 0                                          | 0     | TH                          | 18     | 0     | PH, TH                      | 0     | 0       | 0     | 8     | 6     | 4  | 0     | 0  | 9,1       | 18,1  | 15,9 | 20,4      | 10    |
|            | - Palm kernel or babassu oil and fractions thereof:                       |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 1513.21    | -- Crude oil:                                                             |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 1513.21.10 | --- Palm kernel oil                                                       | kg/liter         | 7         | 10,5         | 0                                          | 0     | TH                          | 0      | 0     | PH                          | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2,5   | 1,6  | 4         | 10    |
| 1513.21.90 | --- Other                                                                 | kg/liter         | 7         | 10,5         | 0                                          | 0     | TH                          | 0      | 0     | PH                          | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2,5   | 1,6  | 4         | 10    |
| 1513.29    | -- Other:                                                                 |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
|            | - - - Fractions of unrefined palm kernel oil or of unrefined babassu oil: |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 1513.29.11 | ---- Solid fractions of unrefined palm kernel oil                         | kg/liter         | 5         | 7.5          | 0                                          | 0     | TH                          | 0      | 0     | PH                          | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2,5   | 1,6  | 4         | 10    |
| 1513.29.12 | ---- Solid fractions of unrefined babassu oil                             | kg/liter         | 5         | 7.5          | 0                                          | 0     | TH                          | 0      | 0     | PH                          | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2,5   | 1,6  | 4         | 10    |
| 1513.29.13 | ---- Other, of unrefined palm kernel oil (palm kernel olein)              | kg/liter         | 5         | 7.5          | 0                                          | 0     | TH                          | 0      | 0     | PH                          | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2,5   | 1,6  | 4         | 10    |
| 1513.29.14 | ---- Other, of unrefined babassu oil                                      | kg/liter         | 5         | 7.5          | 0                                          | 0     | TH                          | 0      | 0     | PH                          | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2,5   | 1,6  | 4         | 10    |
|            | --- Other:                                                                |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 1513.29.91 | ---- Solid fractions of palm kernel oil                                   | kg/liter         | 25        | 37,5         | 0                                          | 0     | TH                          | 15     | 0     | PH                          | 0     | 0       | 0     | 10    | 6     | 4  | 0     | 0  | 9,1       | 18,1  | 15,9 | 20,4      | 10    |
| 1513.29.92 | ---- Solid fractions of babassu oil                                       | kg/liter         | 25        | 37,5         | 0                                          | 0     | TH                          | 15     | 0     | PH                          | 0     | 0       | 0     | 10    | 6     | 4  | 0     | 0  | 9,1       | 18,1  | 15,9 | 20,4      | 10    |
| 1513.29.94 | ---- Palm kernel olein, refined, bleached and                             | kg/liter         | 25        | 37,5         | 0                                          | 0     | TH                          | 15     | 0     | PH                          | 0     | 0       | 0     | 10    | 6     | 4  | 0     | 0  | 9,1       | 18,1  | 15,9 | 20,4      | 10    |

**Vietnam Customs Tariff Schedule – 2021**

| HS CODE    | DESCRIPTION                                                                                            | Unit of quantity | MFN / WTO | Ordinary Tax | Special preferential import duties (Tax %) |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      | VAT Rates |       |
|------------|--------------------------------------------------------------------------------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|----|-----------|-------|------|-----------|-------|
| AHTN       |                                                                                                        |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |    | VN – EAEU | CPTPP |      |           | EVFTA |
|            |                                                                                                        |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II |           | PLII  |      |           |       |
|            |                                                                                                        |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           | III   | IV   |           |       |
| 1          | 2                                                                                                      | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19 | 20        | 21    | 22   | 23        | 24    |
|            | deodorized (RBD)                                                                                       |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 1513.29.95 | - - - - Palm kernel oil, RBD                                                                           | kg/liter         | 35        | 52.5         | 0                                          | 0     | TH                          | 21     | 0     | PH                          | 0     | 0       | 0     | 10    | 6     | 4  | 0     | 0  | 9,1       | 18,1  | 15,9 | 20,4      | 10    |
| 1513.29.96 | - - - - Other, palm kernel oil                                                                         | kg/liter         | 25        | 37,5         | 0                                          | 0     | TH                          | 15     | 0     | PH                          | 0     | 0       | 0     | 10    | 6     | 4  | 0     | 0  | 9,1       | 18,1  | 15,9 | 20,4      | 10    |
| 1513.29.97 | - - - - Other, of babassu oil                                                                          | kg/liter         | 25        | 37,5         | 0                                          | 0     | TH                          | 15     | 0     | PH                          | 0     | 0       | 0     | 10    | 6     | 4  | 0     | 0  | 9,1       | 18,1  | 15,9 | 20,4      | 10    |
|            |                                                                                                        |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 15.14      | Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified. |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
|            | - Low erucic acid rape or colza oil and its fractions:                                                 |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 1514.11.00 | -- Crude oil                                                                                           | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2     | 1    | 4         | 10    |
| 1514.19    | -- Other:                                                                                              |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 1514.19.10 | - - - Fractions of unrefined oil                                                                       | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2     | 1    | 4         | 10    |
| 1514.19.20 | - - - Refined                                                                                          | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2,5   | 1,6  | 4         | 10    |
| 1514.19.90 | - - - Other                                                                                            | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2,5   | 1,6  | 4         | 10    |
|            | - Other:                                                                                               |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 1514.91    | -- Crude oil:                                                                                          |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 1514.91.10 | - - - Other rape or colza oil                                                                          | kg/liter         | 5         | 7.5          | 0                                          | 0     | CN                          | *      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2     | 1    | 4         | 10    |

**Vietnam Customs Tariff Schedule – 2021**

| HS CODE    | DESCRIPTION                                                                                                                          | Unit of quantity | MFN / WTO | Ordinary Tax | Special preferential import duties (Tax %) |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     | VAT Rates |       |
|------------|--------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|----|-----------|-------|-----|-----------|-------|
| AHTN       |                                                                                                                                      |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |    | VN – EAEU | CPTPP |     |           | EVFTA |
|            |                                                                                                                                      |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II |           | PLII  |     |           |       |
|            |                                                                                                                                      |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           | III   | IV  |           |       |
| 1          | 2                                                                                                                                    | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19 | 20        | 21    | 22  | 23        | 24    |
| 1514.91.90 | - - - Other                                                                                                                          | kg/liter         | 5         | 7.5          | 0                                          | 0     | CN                          | *      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2     | 1   | 4         | 10    |
| 1514.99    | -- Other:                                                                                                                            |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     |           |       |
| 1514.99.10 | - - - Fractions of unrefined oil                                                                                                     | kg/liter         | 5         | 7.5          | 0                                          | 0     | CN                          | *      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2     | 1   | 4         | 10    |
| 1514.99.90 | - - - Other                                                                                                                          | kg/liter         | 20        | 30           | 0                                          | 0     | CN                          | *      | 0     |                             | 0     | 0       | 0     | 7     | 6     | 4  | 7.5   | 6  | 0         | 11,4  | 8,5 | 16,3      | 10    |
|            |                                                                                                                                      |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     |           |       |
| 15.15      | Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified. |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     |           |       |
|            | - Linseed oil and its fractions:                                                                                                     |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     |           |       |
| 1515.11.00 | -- Crude oil                                                                                                                         | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2,5   | 1,6 | 3,7       | 10    |
| 1515.19.00 | -- Other                                                                                                                             | kg/liter         | 15        | 22.5         | 0                                          | 0     |                             | 9      | 0     |                             | 0     | 0       | 0     | 3     | 0     | 0  | 0     | 0  | 0         | 6,2   | 5   | 8,1       | 10    |
|            | - Maize (corn) oil and its fractions:                                                                                                |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     |           |       |
| 1515.21.00 | -- Crude oil                                                                                                                         | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     | PH                          | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2     | 1   | 3,7       | 10    |
| 1515.29    | -- Other:                                                                                                                            |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     |           |       |
|            | - - - Fractions of unrefined oil                                                                                                     |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     |           |       |
| 1515.29.11 | - - - - Solid fractions                                                                                                              | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     | MY, PH                      | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2     | 1   | 4         | 10    |
| 1515.29.19 | - - - - Other                                                                                                                        | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     | MY, PH                      | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2     | 1   | 4         | 10    |

**Vietnam Customs Tariff Schedule – 2021**

| HS CODE    | DESCRIPTION                      | Unit of quantity | MFN / WTO | Ordinary Tax | Special preferential import duties (Tax %) |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |      | VAT Rates |       |
|------------|----------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|-----|-----------|-------|------|-----------|-------|
| AHTN       |                                  |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |     | VN – EAEU | CPTPP |      |           | EVFTA |
|            |                                  |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II  |           | PLII  |      |           |       |
|            |                                  |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           | III   | IV   |           |       |
| 1          | 2                                | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19  | 20        | 21    | 22   | 23        | 24    |
|            | --- Other:                       |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |      |           |       |
| 1515.29.91 | ---- Solid fractions             | kg/liter         | 20        | 30           | 0                                          | 0     |                             | 12     | 0     | MY, PH                      | 0     | 0       | 0     | 5     | 8     | 5  | 10    | 7,5 | 0         | 11,4  | 8,5  | 16,3      | 10    |
| 1515.29.99 | ---- Other                       | kg/liter         | 30        | 45           | 0                                          | 0     |                             | 18     | 0     | MY, PH                      | 0     | 0       | 0     | 5     | 8     | 5  | 10    | 7,5 | 0         | 11,4  | 8,5  | 16,3      | 10    |
| 1515.30    | - Castor oil and its fractions:  |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |      |           |       |
| 1515.30.10 | -- Crude oil                     | kg/liter         | 7         | 10,5         | 0                                          | 0     | MM                          | 0      | 0     | MY                          | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0   | 0         | 2,5   | 1,6  | 4         | 10    |
| 1515.30.90 | -- Other                         | kg/liter         | 15        | 22.5         | 0                                          | 0     | MM                          | 9      | 0     | MY                          | 0     | 0       | 0     | 3     | 0     | 0  | 0     | 0   | 0         | 7,2   | 6,3  | 8,1       | 10    |
| 1515.50    | - Sesame oil and its fractions:  |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |      |           |       |
| 1515.50.10 | -- Crude oil                     | kg/liter         | 7         | 10,5         | 0                                          | 0     | MM                          | 4      | 0     | MY, KR                      | 0     | 0       | 4     | 0     | 0     | 0  | 0     | 0   | 0         | 2,5   | 1,6  | 4         | 10    |
| 1515.50.20 | -- Fractions of unrefined oil    | kg/liter         | 5         | 7.5          | 0                                          | 0     | MM                          | 3      | 0     | MY, KR                      | 0     | 0       | 4     | 0     | 0     | 0  | 0     | 0   | 0         | 2,5   | 1,6  | 4         | 10    |
| 1515.50.90 | -- Other                         | kg/liter         | 25        | 37,5         | 0                                          | 0     | MM                          | 15     | 0     | MY, KR                      | 0     | 0       | 10    | 12    | 9     | 6  | 12,5  | 9   | 9,1       | 15,6  | 12,5 | 20,4      | 10    |
| 1515.90    | - Other:                         |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |      |           |       |
|            | -- Illipe nut oil:               |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |      |           |       |
| 1515.90.11 | --- Crude oil                    | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0   | 0         | 2,5   | 1,6  | 4         | 10    |
| 1515.90.12 | - - - Fractions of unrefined oil | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0   | 0         | 2,5   | 1,6  | 4         | 10    |
| 1515.90.19 | --- Other                        | kg/liter         | 25        | 37,5         | 0                                          | 0     |                             | 15     | 0     | MY                          | 0     | 0       | 0     | 10    | 8     | 5  | 10    | 7,5 | 9,1       | 15,6  | 12,5 | 20,4      | 10    |
|            | -- Tung oil:                     |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |      |           |       |
| 1515.90.21 | --- Crude oil                    | kg/liter         | 5         | 7.5          | 0                                          | 0     | MM                          | 0      | 0     | MY                          | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0   | 0         | 2,5   | 1,6  | 4         | 10    |

**Vietnam Customs Tariff Schedule – 2021**

| HS CODE    | DESCRIPTION                                                                                                                                                                             | Unit of quantity | MFN / WTO | Ordinary Tax | Special preferential import duties (Tax %) |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |      | VAT Rates |       |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|-----|-----------|-------|------|-----------|-------|
| AHTN       |                                                                                                                                                                                         |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |     | VN – EAEU | CPTPP |      |           | EVFTA |
|            |                                                                                                                                                                                         |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II  |           | PLII  |      |           |       |
|            |                                                                                                                                                                                         |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           | III   | IV   |           |       |
| 1          | 2                                                                                                                                                                                       | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19  | 20        | 21    | 22   | 23        | 24    |
| 1515.90.22 | - - - Fractions of unrefined oil                                                                                                                                                        | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     | MY                          | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0   | 0         | 2,5   | 1,6  | 4         | 10    |
| 1515.90.29 | - - - Other                                                                                                                                                                             | kg/liter         | 10        | 15           | 0                                          | 0     |                             | 0      | 0     | MY                          | 0     | 0       | 0     | 3     | 0     | 0  | 0     | 0   | 0         | 6,2   | 5    | 8,1       | 10    |
|            | - - Jojoba oil:                                                                                                                                                                         |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |      |           |       |
| 1515.90.31 | - - - Crude oil                                                                                                                                                                         | kg/liter         | 5         | 7.5          | 0                                          | 0     | MM                          | 0      | 0     | MY                          | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0   | 0         | 2,5   | 1,6  | 4         | 10    |
| 1515.90.32 | - - - Fractions of unrefined oil                                                                                                                                                        | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     | MY                          | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0   | 0         | 2,5   | 1,6  | 4         | 10    |
| 1515.90.39 | - - - Other                                                                                                                                                                             | kg/liter         | 25        | 37,5         | 0                                          | 0     |                             | 15     | 0     | MY                          | 0     | 0       | 0     | 3     | 4     | 4  | 4,5   | 4,5 | 9,1       | 15,6  | 12,5 | 20,4      | 10    |
|            | - - Other:                                                                                                                                                                              |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |      |           |       |
| 1515.90.91 | - - - Crude oil                                                                                                                                                                         | kg/liter         | 5         | 7.5          | 0                                          | 0     | MM                          | 0      | 0     | MY                          | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0   | 0         | 2,5   | 1,6  | 4         | 10    |
| 1515.90.92 | - - - Fractions of unrefined oil                                                                                                                                                        | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     | MY                          | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0   | 0         | 2,5   | 1,6  | 4         | 10    |
| 1515.90.99 | - - - Other                                                                                                                                                                             | kg/liter         | 30        | 45           | 0                                          | 0     |                             | 18     | 0     | MY                          | 0     | 0       | 0     | 8     | 4     | 4  | 4,5   | 4,5 | 9,1       | 15,6  | 12,5 | 20,4      | 10    |
|            |                                                                                                                                                                                         |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |      |           |       |
| 15.16      | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared. |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |      |           |       |
| 1516.10    | - Animal fats and oils and their fractions:                                                                                                                                             |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |      |           |       |
| 1516.10.20 | - - Re-esterified                                                                                                                                                                       | kg/liter         | 22        | 33           | 0                                          | 0     |                             | 13     | 0     |                             | 0     | 0       | 0     | 7     | 6     | 4  | 7,5   | 6   | 8         | 18,1  | 15,9 | 18        | 10    |

**Vietnam Customs Tariff Schedule – 2021**

| HS CODE    | DESCRIPTION                                                   | Unit of quantity | MFN / WTO | Ordinary Tax | Special preferential import duties (Tax %) |       |                             |        |       |                             |       |         |       |       |       |    |        |    |           |       |      | VAT Rates |       |
|------------|---------------------------------------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|--------|----|-----------|-------|------|-----------|-------|
| AHTN       |                                                               |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEP A |    | VN – EAEU | CPTPP |      |           | EVFTA |
|            |                                                               |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I      | II |           | PLII  |      |           |       |
|            |                                                               |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |        |    |           | III   | IV   |           |       |
| 1          | 2                                                             | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18     | 19 | 20        | 21    | 22   | 23        | 24    |
| 1516.10.90 | -- Other                                                      | kg/liter         | 22        | 33           | 0                                          | 0     |                             | 13     | 0     |                             | 0     | 0       | 0     | 7     | 6     | 4  | 7,5    | 6  | 8         | 18,1  | 15,9 | 18        | 10    |
| 1516.20    | - Vegetable fats and oils and their fractions:                |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |        |    |           |       |      |           |       |
|            | -- Re-esterified:                                             |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |        |    |           |       |      |           |       |
| 1516.20.11 | --- Of soya bean                                              | kg/liter         | 20        | 30           | 0                                          | 0     |                             | 12     | 0     | MY                          | 0     | 0       | 0     | 7     | 6     | 4  | 7,5    | 6  | 0         | 13,7  | 10,2 | 16,3      | 10    |
| 1516.20.12 | --- Of the fruit of the oil palm, crude                       | kg/liter         | 25        | 37,5         | 0                                          | 0     |                             | 15     | 0     | MY, PH                      | 0     | 0       | 0     | 8     | 6     | 4  | 7,5    | 6  | 9,1       | 18,1  | 15,9 | 20,4      | 10    |
| 1516.20.13 | --- Of the fruit of the oil palm, other than crude            | kg/liter         | 30        | 45           | 0                                          | 0     |                             | 18     | 0     | MY, PH                      | 0     | 0       | 0     | 8     | 6     | 4  | 7,5    | 6  | 9,1       | 18,1  | 15,9 | 20,4      | 10    |
| 1516.20.14 | --- Of coconuts                                               | kg/liter         | 30        | 45           | 0                                          | 0     |                             | 18     | 0     | MY, PH                      | 0     | 0       | 0     | 8     | 6     | 4  | 7,5    | 6  | 9,1       | 18,1  | 15,9 | 20,4      | 10    |
| 1516.20.15 | - - - Of palm kernels, crude                                  | kg/liter         | 25        | 37.5         | 0                                          | 0     |                             | 15     | 0     | MY, PH                      | 0     | 0       | 0     | 8     | 6     | 4  | 7,5    | 6  | 9,1       | 18,1  | 15,9 | 20,4      | 10    |
| 1516.20.16 | - - - Of palm kernels, refined, bleached and deodorized (RBD) | kg/liter         | 30        | 45           | 0                                          | 0     |                             | 18     | 0     | MY, PH                      | 0     | 0       | 0     | 8     | 6     | 4  | 7,5    | 6  | 9,1       | 18,1  | 15,9 | 20,4      | 10    |
| 1516.20.17 | --- Of ground-nuts                                            | kg/liter         | 25        | 37.5         | 0                                          | 0     |                             | 15     | 0     | MY                          | 0     | 0       | 0     | 8     | 6     | 4  | 7,5    | 6  | 9,1       | 15,6  | 12,5 | 20,4      | 10    |
| 1516.20.18 | --- Of linseed                                                | kg/liter         | 25        | 37.5         | 0                                          | 0     |                             | 15     | 0     | MY, KR                      | 0     | 0       | 0     | 8     | 6     | 4  | 7,5    | 6  | 9,1       | 15,6  | 12,5 | 20,4      | 10    |
| 1516.20.19 | --- Other                                                     | kg/liter         | 25        | 37.5         | 0                                          | 0     |                             | 15     | 0     | MY                          | 0     | 0       | 0     | 8     | 6     | 4  | 7,5    | 6  | 9,1       | 15,6  | 12,5 | 20,4      | 10    |
|            | - - Hydrogenated,in flakes:                                   |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |        |    |           |       |      |           |       |
| 1516.20.31 | - - - Of ground–nuts, of coconuts, of soya beans              | kg/liter         | 30        | 45           | 0                                          | 0     |                             | 18     | 0     | MY                          | 0     | 0       | 0     | 8     | 6     | 4  | 7,5    | 6  | 9,1       | 15,6  | 12,5 | 20,4      | 10    |
| 1516.20.32 | --- Of linseed                                                | kg/liter         | 25        | 37.5         | 0                                          | 0     |                             | 15     | 0     | MY                          | 0     | 0       | 0     | 8     | 6     | 4  | 7,5    | 6  | 9,1       | 15,6  | 12,5 | 20,4      | 10    |
| 1516.20.33 | --- Of olives                                                 | kg/liter         | 25        | 37.5         | 0                                          | 0     |                             | 15     | 0     | MY                          | 0     | 0       | 0     | 8     | 6     | 4  | 7,5    | 6  | 9,1       | 15,6  | 12,5 | 20,4      | 10    |

**Vietnam Customs Tariff Schedule – 2021**

| HS CODE    | DESCRIPTION                       | Unit of quantity | MFN / WTO | Ordinary Tax | Special preferential import duties (Tax %) |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      | VAT Rates |       |
|------------|-----------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|----|-----------|-------|------|-----------|-------|
| AHTN       |                                   |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |    | VN – EAEU | CPTPP |      |           | EVFTA |
|            |                                   |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II |           | PLII  |      |           |       |
|            |                                   |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           | III   | IV   |           |       |
| 1          | 2                                 | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19 | 20        | 21    | 22   | 23        | 24    |
| 1516.20.34 | - - - Of fruit of the oil palm    | kg/liter         | 30        | 45           | 0                                          | 0     |                             | 18     | 0     | MY                          | 0     | 0       | 0     | 8     | 6     | 4  | 7,5   | 6  | 9,1       | 15,6  | 12,5 | 20,4      | 10    |
| 1516.20.35 | - - - Of palm kernels             | kg/liter         | 30        | 45           | 0                                          | 0     |                             | 18     | 0     | MY                          | 0     | 0       | 0     | 8     | 6     | 4  | 7,5   | 6  | 9,1       | 15,6  | 12,5 | 20,4      | 10    |
| 1516.20.39 | - - - Other                       | kg/liter         | 30        | 45           | 0                                          | 0     |                             | 18     | 0     | MY                          | 0     | 0       | 0     | 8     | 6     | 4  | 7,5   | 6  | 9,1       | 15,6  | 12,5 | 20,4      | 10    |
|            | - - Hydrogenated, in other forms: |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 1516.20.41 | - - - Of castor seeds (Opal wax)  | kg/liter         | 30        | 45           | 0                                          | 0     |                             | 18     | 0     | MY, PH, KR                  | 0     | 0       | 0     | 8     | 6     | 4  | 7,5   | 6  | 9,1       | 15,6  | 12,5 | 20,4      | 10    |
| 1516.20.42 | - - - Of coconuts                 | kg/liter         | 30        | 45           | 0                                          | 0     |                             | 18     | 0     | MY, PH                      | 0     | 0       | 0     | 8     | 6     | 4  | 7,5   | 6  | 9,1       | 15,6  | 12,5 | 20,4      | 10    |
| 1516.20.43 | - - - Of ground-nuts              | kg/liter         | 30        | 45           | 0                                          | 0     |                             | 18     | 0     | MY, PH                      | 0     | 0       | 0     | 8     | 6     | 4  | 7,5   | 6  | 9,1       | 15,6  | 12,5 | 20,4      | 10    |
| 1516.20.44 | - - - Of linseed                  | kg/liter         | 25        | 37.5         | 0                                          | 0     |                             | 15     | 0     | MY, PH                      | 0     | 0       | 0     | 8     | 6     | 4  | 7,5   | 6  | 9,1       | 15,6  | 12,5 | 20,4      | 10    |
| 1516.20.45 | - - - Of olives                   | kg/liter         | 25        | 37.5         | 0                                          | 0     |                             | 15     | 0     | MY, PH                      | 0     | 0       | 0     | 8     | 6     | 4  | 7,5   | 6  | 9,1       | 15,6  | 12,5 | 20,4      | 10    |
| 1516.20.46 | - - - Of fruit of the oil palm    | kg/liter         | 30        | 45           | 0                                          | 0     |                             | 18     | 0     | MY, PH                      | 0     | 0       | 0     | 8     | 6     | 4  | 7,5   | 6  | 9,1       | 15,6  | 12,5 | 20,4      | 10    |
| 1516.20.47 | - - - Of palm kernels             | kg/liter         | 30        | 45           | 0                                          | 0     |                             | 18     | 0     | MY, PH                      | 0     | 0       | 0     | 8     | 6     | 4  | 7,5   | 6  | 9,1       | 15,6  | 12,5 | 20,4      | 10    |
| 1516.20.48 | - - - Of soya beans               | kg/liter         | 25        | 37.5         | 0                                          | 0     |                             | 15     | 0     | MY, PH                      | 0     | 0       | 0     | 8     | 6     | 4  | 7,5   | 6  | 9,1       | 15,6  | 12,5 | 20,4      | 10    |
| 1516.20.49 | - - - Other                       | kg/liter         | 30        | 45           | 0                                          | 0     |                             | 18     | 0     | MY, PH                      | 0     | 0       | 0     | 8     | 6     | 4  | 7,5   | 6  | 9,1       | 15,6  | 12,5 | 20,4      | 10    |
|            | - - Inter-esterified:             |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 1516.20.51 | - - - Of linseed                  | kg/liter         | 25        | 37.5         | 0                                          | 0     |                             | 15     | 0     | MY,                         | 0     | 0       | 0     | 8     | 6     | 4  | 7,5   | 6  | 9,1       | 15,6  | 12,5 | 20,4      | 10    |

**Vietnam Customs Tariff Schedule – 2021**

| HS CODE    | DESCRIPTION                                                     | Unit of quantity | MFN / WTO | Ordinary Tax | Special preferential import duties (Tax %) |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      | VAT Rates |       |
|------------|-----------------------------------------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|----|-----------|-------|------|-----------|-------|
| AHTN       |                                                                 |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |    | VN – EAEU | CPTPP |      |           | EVFTA |
|            |                                                                 |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II |           | PLII  |      |           |       |
|            |                                                                 |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           | III   | IV   |           |       |
| 1          | 2                                                               | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19 | 20        | 21    | 22   | 23        | 24    |
|            |                                                                 |                  |           |              |                                            |       |                             |        |       | PH                          |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 1516.20.52 | - - - Of olives                                                 | kg/liter         | 25        | 37.5         | 0                                          | 0     |                             | 15     | 0     | MY, PH                      | 0     | 0       | 0     | 8     | 6     | 4  | 7,5   | 6  | 9,1       | 15,6  | 12,5 | 20,4      | 10    |
| 1516.20.53 | - - - Of soya beans                                             | kg/liter         | 25        | 37.5         | 0                                          | 0     |                             | 15     | 0     | MY, PH                      | 0     | 0       | 0     | 8     | 6     | 4  | 7,5   | 6  | 9,1       | 15,6  | 12,5 | 20,4      | 10    |
| 1516.20.54 | - - - Of ground-nuts, of oil palm or coconuts                   | kg/liter         | 30        | 45           | 0                                          | 0     |                             | 18     | 0     | MY, PH                      | 0     | 0       | 0     | 8     | 6     | 4  | 7,5   | 6  | 9,1       | 15,6  | 12,5 | 20,4      | 10    |
| 1516.20.59 | - - - Other                                                     | kg/liter         | 30        | 45           | 0                                          | 0     |                             | 18     | 0     | MY, PH                      | 0     | 0       | 0     | 8     | 6     | 4  | 7,5   | 6  | 9,1       | 15,6  | 12,5 | 20,4      | 10    |
|            | - - Other, palm stearin, with an iodine value not exceeding 48: |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 1516.20.61 | - - - Crude                                                     | kg/liter         | 25        | 37.5         | 0                                          | 0     |                             | 15     | 0     | MY, PH                      | 0     | 0       | 0     | 8     | 6     | 4  | 7,5   | 6  | 9,1       | 18,1  | 15,9 | 20,4      | 10    |
| 1516.20.62 | - - - Refined, bleached and deodorised (RBD)                    | kg/liter         | 25        | 37.5         | 0                                          | 0     |                             | 15     | 0     | MY, PH                      | 0     | 0       | 0     | 8     | 6     | 4  | 7,5   | 6  | 9,1       | 18,1  | 15,9 | 20,4      | 10    |
| 1516.20.69 | - - - Other                                                     | kg/liter         | 25        | 37.5         | 0                                          | 0     |                             | 15     | 0     | MY, PH                      | 0     | 0       | 0     | 8     | 6     | 4  | 7,5   | 6  | 9,1       | 18,1  | 15,9 | 20,4      | 10    |
|            | - - Other:                                                      |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 1516.20.91 | - - - Palm stearin, with an iodine value exceeding 48           | kg/liter         | 30        | 45           | 0                                          | 0     |                             | 18     | 0     | MY, PH                      | 0     | 0       | 0     | 8     | 6     | 4  | 7,5   | 6  | 9,1       | 15,6  | 12,5 | 20,4      | 10    |
| 1516.20.92 | - - - Of linseed                                                | kg/liter         | 25        | 37.5         | 0                                          | 0     |                             | 15     | 0     | MY, PH                      | 0     | 0       | 0     | 8     | 6     | 4  | 7,5   | 6  | 9,1       | 15,6  | 12,5 | 20,4      | 10    |
| 1516.20.93 | - - - Of olives                                                 | kg/liter         | 25        | 37.5         | 0                                          | 0     |                             | 15     | 0     | MY, PH                      | 0     | 0       | 0     | 8     | 6     | 4  | 7,5   | 6  | 9,1       | 15,6  | 12,5 | 20,4      | 10    |
| 1516.20.94 | - - - Of soya beans                                             | kg/liter         | 25        | 37.5         | 0                                          | 0     |                             | 15     | 0     | MY,                         | 0     | 0       | 0     | 8     | 6     | 4  | 7,5   | 6  | 9,1       | 15,6  | 12,5 | 20,4      | 10    |

**Vietnam Customs Tariff Schedule – 2021**

| HS CODE    | DESCRIPTION                                                                                                                                                                                                   | Unit of quantity | MFN / WTO | Ordinary Tax | Special preferential import duties (Tax %) |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |      | VAT Rates |       |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|-----|-----------|-------|------|-----------|-------|
| AHTN       |                                                                                                                                                                                                               |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |     | VN – EAEU | CPTPP |      |           | EVFTA |
|            |                                                                                                                                                                                                               |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II  |           | PLII  |      |           |       |
|            |                                                                                                                                                                                                               |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           | III   | IV   |           |       |
| 1          | 2                                                                                                                                                                                                             | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19  | 20        | 21    | 22   | 23        | 24    |
|            |                                                                                                                                                                                                               |                  |           |              |                                            |       |                             |        |       | PH                          |       |         |       |       |       |    |       |     |           |       |      |           |       |
| 1516.20.96 | - - - Refined, bleached and deodorised (RBD) palm kernel stearin                                                                                                                                              | kg/liter         | 25        | 37.5         | 0                                          | 0     |                             | 15     | 0     | MY, PH                      | 0     | 0       | 0     | 8     | 6     | 4  | 7,5   | 6   | 9,1       | 15,6  | 12,5 | 20,4      | 10    |
| 1516.20.98 | - - - Of ground-nuts, of oil palm or of coconuts                                                                                                                                                              | kg/liter         | 30        | 45           | 0                                          | 0     |                             | 18     | 0     | MY, PH                      | 0     | 0       | 0     | 8     | 6     | 4  | 7,5   | 6   | 9,1       | 15,6  | 12,5 | 20,4      | 10    |
| 1516.20.99 | - - - Other                                                                                                                                                                                                   | kg/liter         | 30        | 45           | 0                                          | 0     |                             | 18     | 0     | MY, PH                      | 0     | 0       | 0     | 8     | 6     | 4  | 7,5   | 6   | 9,1       | 15,6  | 12,5 | 20,4      | 10    |
|            |                                                                                                                                                                                                               |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |      |           |       |
| 15.17      | Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16. |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |      |           |       |
| 1517.10    | - Margarine, excluding liquid margarine:                                                                                                                                                                      |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |      |           |       |
| 1517.10.10 | - - In airtight container for retail sale                                                                                                                                                                     | kg/liter         | 25        | 37.5         | 0                                          | 0     | MM                          | 15     | 0     | PH                          | 0     | 0       | 0     | 7     | 5     | 3  | 6     | 5   | 0         | 14,5  | 12,7 | 16,3      | 10    |
| 1517.10.90 | - - Other                                                                                                                                                                                                     | kg/liter         | 25        | 37.5         | 0                                          | 0     | MM                          | 15     | 0     | PH                          | 0     | 0       | 0     | 7     | 5     | 3  | 6     | 5   | 0         | 14,5  | 12,7 | 16,3      | 10    |
| 1517.90    | - Other:                                                                                                                                                                                                      |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |      |           |       |
| 1517.90.10 | - - Imitation ghee                                                                                                                                                                                            | kg/liter         | 30        | 45           | 0                                          | 0     |                             | *      | 0     | MY, PH                      | 0     | 0       | 10    | 10    | 8     | 5  | 10    | 7,5 | 10,9      | 21,8  | 19   | 24,5      | 10    |
| 1517.90.20 | - - Liquid margarine                                                                                                                                                                                          | kg/liter         | 25        | 37.5         | 0                                          | 0     |                             | 25     | 0     | MY, PH                      | 0     | 0       | 10    | 9     | 8     | 5  | 10    | 7,5 | 9,1       | 18,1  | 15,9 | 20,4      | 10    |

**Vietnam Customs Tariff Schedule – 2021**

| HS CODE     | DESCRIPTION                                                                                  | Unit of quantity | MFN / WTO | Ordinary Tax | Special preferential import duties (Tax %) |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |      | VAT Rates |       |
|-------------|----------------------------------------------------------------------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|-----|-----------|-------|------|-----------|-------|
| AHTN        |                                                                                              |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |     | VN – EAEU | CPTPP |      |           | EVFTA |
|             |                                                                                              |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II  |           | PLII  |      |           |       |
|             |                                                                                              |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           | III   | IV   |           |       |
| 1           | 2                                                                                            | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19  | 20        | 21    | 22   | 23        | 24    |
| 11517.90.30 | - - Of a kind used as mould release preparations                                             | kg/liter         | 30        | 45           | 0                                          | 0     |                             | *      | 0     | MY, PH                      | 0     | 0       | 10    | 10    | 8     | 5  | 10    | 7,5 | 10,9      | 21,8  | 19   | 24,5      | 10    |
|             | - - Imitation lard; shortening:                                                              |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |      |           |       |
| 1517.90.43  | - - - Shortening                                                                             | kg/liter         | 25        | 37.5         | 0                                          | 0     |                             | 25     | 0     | MY, PH                      | 0     | 0       | 9     | 5     | 6     | 4  | 0     | 0   | 0         | 14,5  | 12,7 | 16,3      | 10    |
| 1517.90.44  | - - - Imitation lard                                                                         | kg/liter         | 25        | 37.5         | 0                                          | 0     |                             | 25     | 0     | MY, PH                      | 0     | 0       | 10    | 9     | 8     | 5  | 10    | 7,5 | 9,1       | 18,1  | 15,9 | 20,4      | 10    |
| 1517.90.50  | - - Othersolid mixtures or preparations of vegetable fats or oils or of their fractions      | kg/liter         | 30        | 45           | 0                                          | 0     |                             | *      | 0     | MY, PH                      | 0     | 0       | 10    | 10    | 8     | 5  | 10    | 7,5 | 10,9      | 21,8  | 19   | 24,5      | 10    |
|             | - - Other mixtures or preparations of vegetable fats or oils or of their fractions:          |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |      |           |       |
| 1517.90.61  | - - - - In which ground-nut oil predominates                                                 | kg/liter         | 30        | 45           | 0                                          | 0     |                             | *      | 0     | MY, PH                      | 0     | 0       | 10    | 10    | 8     | 5  | 10    | 7,5 | 10,9      | 21,8  | 19   | 24,5      | 10    |
| 1517.90.62  | - - - - In which crude palm oil predominates                                                 | kg/liter         | 30        | 45           | 0                                          | 0     |                             | *      | 0     | MY, PH                      | 0     | 0       | 10    | 11    | 8     | 5  | 10    | 7,5 | 10,9      | 21,8  | 19   | 24,5      | 10    |
| 1517.90.63  | - - - - In which other palm oil predominates, in packings of a net weight not exceeding 25kg | kg/liter         | 30        | 45           | 0                                          | 0     |                             | *      | 0     | MY, PH                      | 0     | 0       | 10    | 11    | 8     | 5  | 10    | 7,5 | 10,9      | 21,8  | 19   | 24,5      | 10    |
| 1517.90.64  | - - - - In which other palm oil predominates, in packings of a net weight exceeding 25kg     | kg/liter         | 30        | 45           | 0                                          | 0     |                             | *      | 0     | MY, PH                      | 0     | 0       | 10    | 11    | 8     | 5  | 10    | 7,5 | 10,9      | 21,8  | 19   | 24,5      | 10    |

**Vietnam Customs Tariff Schedule – 2021**

| HS CODE       | DESCRIPTION                                                                                                                                            | Unit of quantity | MFN / WTO | Ordinary Tax | Special preferential import duties (Tax %) |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |    | VAT Rates |       |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|-----|-----------|-------|----|-----------|-------|
| AHTN          |                                                                                                                                                        |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |     | VN – EAEU | CPTPP |    |           | EVFTA |
|               |                                                                                                                                                        |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II  |           | PLII  |    |           |       |
|               |                                                                                                                                                        |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           | III   | IV |           |       |
| 1             | 2                                                                                                                                                      | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19  | 20        | 21    | 22 | 23        | 24    |
| 1517.90.65    | - - - - In which palm kernel oil predominates                                                                                                          | kg/liter         | 30        | 45           | 0                                          | 0     |                             | *      | 0     | MY, PH                      | 0     | 0       | 10    | 11    | 8     | 5  | 10    | 7,5 | 10,9      | 21,8  | 19 | 24,5      | 10    |
| 1517.90.66    | - - - - In which palm kernel oleinpredominates                                                                                                         | kg/liter         | 30        | 45           | 0                                          | 0     |                             | *      | 0     | MY, PH                      | 0     | 0       | 10    | 11    | 8     | 5  | 10    | 7,5 | 10,9      | 21,8  | 19 | 24,5      | 10    |
| 1517.90.67    | - - - - In which soya bean oil or coconut oil predominates                                                                                             | kg/liter         | 30        | 45           | 0                                          | 0     |                             | *      | 0     | MY, PH                      | 0     | 0       | 10    | 11    | 8     | 5  | 10    | 7,5 | 10,9      |       |    | 24,5      | 10    |
| 1517.90.67.10 | - - - In which soya-bean oil predominates                                                                                                              |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           | 21,8  | 19 |           |       |
| 1517.90.67.90 | - - - - Other                                                                                                                                          |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           | 18,7  | 15 |           |       |
| 1517.90.68    | - - - - In which illipenut oil predominates                                                                                                            | kg/liter         | 30        | 45           | 0                                          | 0     |                             | *      | 0     | MY                          | 0     | 0       | 10    | 10    | 8     | 5  | 10    | 7,5 | 10,9      | 21,8  | 19 | 24,5      | 10    |
| 1517.90.69    | - - - - Other                                                                                                                                          | kg/liter         | 30        | 45           | 0                                          | 0     |                             | *      | 0     | MY, PH                      | 0     | 0       | 10    | 10    | 8     | 5  | 10    | 7,5 | 10,9      | 18,7  | 15 | 24,5      | 10    |
| 1517.90.80    | - - Of mixtures or preparations of animal fats or oils or of their fractions                                                                           | kg/liter         | 30        | 45           | 0                                          | 0     |                             | *      | 0     | MY, PH                      | 0     | 0       | 10    | 10    | 8     | 5  | 10    | 7,5 | 10,9      | 18,7  | 15 | 24,5      |       |
| 1517.90.90    | - - Other                                                                                                                                              | kg/liter         | 30        | 45           | 0                                          | 0     |                             | *      | 0     | MY, PH                      | 0     | 0       | 10    | 10    | 8     | 5  | 10    | 7,5 | 10,9      | 18,7  | 15 | 24,5      | 10    |
|               |                                                                                                                                                        |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |    |           |       |
| 15.18         | Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |    |           |       |

**Vietnam Customs Tariff Schedule – 2021**

| HS CODE    | DESCRIPTION                                                                                                                                                                                                                               | Unit of quantity | MFN / WTO | Ordinary Tax | Special preferential import duties (Tax %) |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     | VAT Rates |       |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|----|-----------|-------|-----|-----------|-------|
| AHTN       |                                                                                                                                                                                                                                           |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |    | VN – EAEU | CPTPP |     |           | EVFTA |
|            |                                                                                                                                                                                                                                           |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II |           | PLII  |     |           |       |
|            |                                                                                                                                                                                                                                           |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           | III   | IV  |           |       |
| 1          | 2                                                                                                                                                                                                                                         | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19 | 20        | 21    | 22  | 23        | 24    |
|            | or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included. |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     |           |       |
|            | - Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified excluding those of heading 15.16:               |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     |           |       |
| 1518.00.12 | - - Animal fats and oils                                                                                                                                                                                                                  | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2,8   | 2,1 | 4         | 10    |
| 1518.00.14 | - - Ground-nut, soya-bean, palm or coconut oil                                                                                                                                                                                            | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2,8   | 2,1 | 4         | 10    |
| 1518.00.15 | - - Linseed oil and its fractions                                                                                                                                                                                                         | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2,8   | 2,1 | 4         | 10    |
| 1518.00.16 | - - Olive oil and its fractions                                                                                                                                                                                                           | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2,8   | 2,1 | 4         | 10    |
| 1518.00.19 | - - Other                                                                                                                                                                                                                                 | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2,8   | 2,1 | 4         | 10    |

**Vietnam Customs Tariff Schedule – 2021**

| HS CODE    | DESCRIPTION                                                                                                                        | Unit of quantity | MFN / WTO | Ordinary Tax | Special preferential import duties (Tax %) |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     | VAT Rates |       |
|------------|------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|----|-----------|-------|-----|-----------|-------|
| AHTN       |                                                                                                                                    |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |    | VN – EAEU | CPTPP |     |           | EVFTA |
|            |                                                                                                                                    |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II |           | PLII  |     |           |       |
|            |                                                                                                                                    |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           | III   | IV  |           |       |
| 1          | 2                                                                                                                                  | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19 | 20        | 21    | 22  | 23        | 24    |
| 1518.00.20 | - Inedible mixtures or preparations of animal fats or oils or of fractions of different fats or oil                                | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2,8   | 2,1 | 4         | 10    |
|            | - Inedible mixtures or preparations of animal fats or oils or of fractions of different fats or oil                                |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     |           |       |
| 1518.00.31 | - - Of the fruit of the oil palm or of palm kernels                                                                                | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2,8   | 2,1 | 4         | 10    |
| 1518.00.33 | -- Of linseed                                                                                                                      | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2,8   | 2,1 | 4         | 10    |
| 1518.00.34 | -- Of olives                                                                                                                       | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2,8   | 2,1 | 3,7       | 10    |
| 1518.00.35 | -- Of ground-nuts                                                                                                                  | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2,8   | 2,1 | 4         | 10    |
| 1518.00.36 | - - Of soya beans or coconuts                                                                                                      | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2,8   | 2,1 | 4         | 10    |
| 1518.00.37 | -- Of cotton seeds                                                                                                                 | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2,8   | 2,1 | 4         | 10    |
| 1518.00.39 | -- Other                                                                                                                           | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2,8   | 2,1 | 4         | 10    |
| 1518.00.60 | - Inedible mixtures or preparations of animal fats or oils or of fractions thereof and vegetable fats or oils or fractions thereof | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 2,8   | 2,1 | 3,7       | 10    |
|            |                                                                                                                                    |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     |           |       |
| 15.20      | Glycerol, crude; glycerol waters and glycerol lyes.                                                                                |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |     |           |       |
| 1520.00.10 | - Crude glycerol                                                                                                                   | kg/liter         | 3         | 4.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 0     | 0   | 1,5       | 10    |

**Vietnam Customs Tariff Schedule – 2021**

| HS CODE    | DESCRIPTION                                                                                                                 | Unit of quantity | MFN / WTO | Ordinary Tax | Special preferential import duties (Tax %) |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    | VAT Rates |       |
|------------|-----------------------------------------------------------------------------------------------------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|----|-----------|-------|----|-----------|-------|
| AHTN       |                                                                                                                             |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |    | VN – EAEU | CPTPP |    |           | EVFTA |
|            |                                                                                                                             |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II |           | PLII  |    |           |       |
|            |                                                                                                                             |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           | III   | IV |           |       |
| 1          | 2                                                                                                                           | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19 | 20        | 21    | 22 | 23        | 24    |
| 1520.00.90 | - Other                                                                                                                     | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 0     | 0  | 1,5       | 10    |
|            |                                                                                                                             |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |
| 15.21      | Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured. |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |
| 1521.10.00 | - Vegetable waxes                                                                                                           | kg/liter         | 5         | 7.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 0     | 0  | 1,5       | 10    |
| 1521.90    | - Other:                                                                                                                    |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |
| 1521.90.10 | - - Beeswax and other insect waxes                                                                                          | kg/liter         | 5         | 7.5          | 0                                          | 0     | MM                          | 0      | 0     | MY                          | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 0     | 0  | 1,5       | 10    |
| 1521.90.20 | - - Spermaceti                                                                                                              | kg/liter         | 3         | 4.5          | 0                                          | 0     | MM                          | 0      | 0     | MY                          | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 0     | 0  | 1,5       | 10    |
|            |                                                                                                                             |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |
| 15.22      | Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes.                             |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |
| 1522.00.10 | - Degras                                                                                                                    | kg/liter         | 3         | 4.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 0,7   | 0  | 1,5       | 10    |
| 1522.00.90 | - Other                                                                                                                     | kg/liter         | 3         | 4.5          | 0                                          | 0     |                             | 0      | 0     |                             | 0     | 0       | 0     | 0     | 0     | 0  | 0     | 0  | 0         | 0,7   | 0  | 1,5       | 10    |
|            |                                                                                                                             |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |

