

Dettaglio SA 1513.29.95

|                      |                                                                                                                                                                                                                                                                            |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Codice SA            | 1513.29.95                                                                                                                                                                                                                                                                 |
| Descrizione          | Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified / - Palm kernel or babassu oil and fractions thereof: / - - Other: / - - - Other: / - - - - Palm kernel oil, refined, bleached and deodorised (RBD) |
| Unità                | kg/lít                                                                                                                                                                                                                                                                     |
| Generato il          | 30/10/2026 11:26:56                                                                                                                                                                                                                                                        |
| Versione dei dati    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                 |
| Stato della verifica | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata.                                                                                                                                               |
| Link                 | <a href="https://mail.vietnamtariff.com/hs-code/15132995/">https://mail.vietnamtariff.com/hs-code/15132995/</a>                                                                                                                                                            |

Imposte applicabili nel 2026

| Regime tariffario                | Valore di origine | Aliquota              | Base giuridica | in vigore  | Fonte        |
|----------------------------------|-------------------|-----------------------|----------------|------------|--------------|
| Dazio all'importazione ordinario | 52.5              | 52,5%                 | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K1967 |
| Preferenziale (NPF)              | 35                | 35%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N1967 |
| IVA                              | 8/10              | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q1967 |
| Imposta speciale sui consumi     |                   | Nessun dato           |                |            |              |
| Imposta ambientale               |                   | Nessun dato           |                |            |              |
| Dazio all'esportazione           |                   | Nessun dato           |                |            |              |
| Aliquota all'esportazione CPTPP  |                   | Nessun dato           |                |            |              |
| Aliquota all'esportazione EVFTA  |                   | Nessun dato           |                |            |              |
| Aliquota all'esportazione UKVFTA |                   | Nessun dato           |                |            |              |

Aliquote preferenziali speciali (ALS) - 2026

| FTA     | Valore di origine | Aliquota | Base dei dati                 | Periodo                                | Prova dell'origine | Base giuridica | Stato      |
|---------|-------------------|----------|-------------------------------|----------------------------------------|--------------------|----------------|------------|
| AANZFTA | 0                 | 0%       | Tariffa consolidata<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ               | 121/2022/NĐ-CP | Ad valorem |

| FTA               | Valore di origine | Aliquota        | Base dei dati              | Periodo                                | Prova dell'origine                | Base giuridica | Stato      |
|-------------------|-------------------|-----------------|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA             | 0 (-TH)           | 0% (eccetto TH) | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AIFTA             | 0                 | 0%              | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| AJCEP             | 0                 | 0%              | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA             | 0(-PH)            | 0% (eccetto PH) | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA             | 0                 | 0%              | Tariffa consolidata BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 0                 | 0%              | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato B) | 0                 | 0%              | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato C) | 0                 | 0%              | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato D) | 0                 | 0%              | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato E) | 0                 | 0%              | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato F) | 0                 | 0%              | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VCFTA             | 0                 | 0%              | Tariffa consolidata BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| VJEPA             | 0                 | 0%              | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem |
| VKFTA             | 0                 | 0%              | Tariffa consolidata BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU           | 0                 | 0%              | Tariffa consolidata BT2026 | 2026                                   | EAV                               | 113/2022/NĐ-CP | Ad valorem |

| FTA    | Valore di origine | Aliquota          | Base dei dati              | Periodo | Prova dell'origine    | Base giuridica | Stato               |
|--------|-------------------|-------------------|----------------------------|---------|-----------------------|----------------|---------------------|
| VN-LAO | 0                 | 0%                | Tariffa consolidata BT2026 |         | S                     | 206/2025/NĐ-CP | Ad valorem          |
| CPTPP  | 4,5; M: 6,8       | 4,5% · M: 6.8%    | Tariffa consolidata BT2026 | (VI)    | CPTPP                 | 115/2022/NĐ-CP | Ad valorem          |
| AHKFTA | 7                 | 7%                | Tariffa consolidata BT2026 | 2026    | AHK                   | 123/2022/NĐ-CP | Ad valorem          |
| EVFTA  | 9                 | 9%                | Tariffa consolidata BT2026 | 2026    | EUR.1                 | 116/2022/NĐ-CP | Ad valorem          |
| UKVFTA | 9                 | 9%                | Tariffa consolidata BT2026 | 2026    | EUR.1                 | 117/2022/NĐ-CP | Ad valorem          |
| VN-CAM |                   | Nessun dato       | Nessun dato                |         | S                     | 56/2026/NĐ-CP  | Nessun dato         |
| VNCU   |                   | Nessun dato       | Nessun dato                |         | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Nessun dato         |
| VIFTA  | *                 | * non ammissibile | Tariffa consolidata BT2026 | 2026    | Form VI (verify)      | 131/2024/NĐ-CP | Non ammissibile (*) |

### Storico delle aliquote / riduzione per anno

| FTA   | Periodo                                | Anno | Valore di origine | Fonte    |
|-------|----------------------------------------|------|-------------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AC!E1966 |
| ATIGA | 2022                                   | 2022 | 0                 | AT!E1939 |
| ATIGA | 2023                                   | 2023 | 0                 | AT!F1939 |
| ATIGA | 2024                                   | 2024 | 0                 | AT!G1939 |
| ATIGA | 2025                                   | 2025 | 0                 | AT!H1939 |
| ATIGA | 2026                                   | 2026 | 0                 | AT!I1939 |
| ATIGA | 2027                                   | 2027 | 0                 | AT!J1939 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2                 | AJ!E1969 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | AJ!F1969 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | AJ!G1969 |

| FTA     | Periodo                                | Anno | Valore di origine | Fonte      |
|---------|----------------------------------------|------|-------------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | AJ!H1969   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | AJ!I1969   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | AJ!J1969   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0                 | VJ!E1971   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | VJ!F1971   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | VJ!G1971   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | VJ!H1971   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | VJ!I1971   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | VJ!J1971   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AK!F1973   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AANZ!H1941 |
| AIFTA   | 30/12/2022                             | 2022 | 0                 | AI!F1941   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0                 | AI!G1941   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0                 | AI!H1941   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0                 | AI!I1941   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0                 | AI!J1941   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0                 | AI!K1941   |
| VKFTA   | 2022                                   | 2022 | 0                 | VK!E1939   |
| VKFTA   | 2023                                   | 2023 | 0                 | VK!F1939   |
| VKFTA   | 2024                                   | 2024 | 0                 | VK!G1939   |
| VKFTA   | 2025                                   | 2025 | 0                 | VK!H1939   |
| VKFTA   | 2026                                   | 2026 | 0                 | VK!I1939   |
| VKFTA   | 2027                                   | 2027 | 0                 | VK!J1939   |
| VCFTA   | 2022                                   | 2022 | 7                 | VC!D1980   |
| VCFTA   | 2023                                   | 2023 | 3                 | VC!E1980   |
| VCFTA   | 2024                                   | 2024 | 0                 | VC!F1980   |

| FTA     | Periodo | Anno | Valore di origine | Fonte       |
|---------|---------|------|-------------------|-------------|
| VCFTA   | 2025    | 2025 | 0                 | VC!G1980    |
| VCFTA   | 2026    | 2026 | 0                 | VC!H1980    |
| VCFTA   | 2027    | 2027 | 0                 | VC!I1980    |
| VN-EAEU | 2022    | 2022 | 6,8               | EAV!D1979   |
| VN-EAEU | 2023    | 2023 | 4,5               | EAV!E1979   |
| VN-EAEU | 2024    | 2024 | 2,3               | EAV!F1979   |
| VN-EAEU | 2025    | 2025 | 0                 | EAV!G1979   |
| VN-EAEU | 2026    | 2026 | 0                 | EAV!H1979   |
| VN-EAEU | 2027    | 2027 | 0                 | EAV!I1979   |
| AHKFTA  | 2022    | 2022 | 21                | AKH!D1985   |
| AHKFTA  | 2023    | 2023 | 14                | AKH!E1985   |
| AHKFTA  | 2024    | 2024 | 14                | AKH!F1985   |
| AHKFTA  | 2025    | 2025 | 7                 | AKH!G1985   |
| AHKFTA  | 2026    | 2026 | 7                 | AKH!H1985   |
| AHKFTA  | 2027    | 2027 | 0                 | AKH!I1985   |
| EVFTA   | 2022    | 2022 | 18,1              | EV-NK!D1944 |
| EVFTA   | 2023    | 2023 | 15,9              | EV-NK!E1944 |
| EVFTA   | 2024    | 2024 | 13,6              | EV-NK!F1944 |
| EVFTA   | 2025    | 2025 | 11,3              | EV-NK!G1944 |
| EVFTA   | 2026    | 2026 | 9                 | EV-NK!H1944 |
| EVFTA   | 2027    | 2027 | 6,8               | EV-NK!I1944 |
| UKVFTA  | 2022    | 2022 | 18,1              | UKV!D1946   |
| UKVFTA  | 2023    | 2023 | 15,9              | UKV!E1946   |
| UKVFTA  | 2024    | 2024 | 13,6              | UKV!F1946   |
| UKVFTA  | 2025    | 2025 | 11,3              | UKV!G1946   |
| UKVFTA  | 2026    | 2026 | 9                 | UKV!H1946   |

| FTA    | Periodo | Anno           | Valore di origine | Fonte         |
|--------|---------|----------------|-------------------|---------------|
| UKVFTA | 2027    | 2027           | 6,8               | UKV!I1946     |
| CPTPP  | (I)     | 2021 (DERIVED) | 15,9              | CPTPP!D1946   |
| CPTPP  | (II)    | 2022 (DERIVED) | 13,6              | CPTPP!E1946   |
| CPTPP  | (III)   | 2023 (DERIVED) | 11,3              | CPTPP!F1946   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 9                 | CPTPP!G1946   |
| CPTPP  | (V)     | 2025 (DERIVED) | 6,8               | CPTPP!H1946   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 4,5               | CPTPP!I1946   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 2,2               | CPTPP!J1946   |
| RCEP A | 2022    | 2022           | 0                 | RCEPT-A!D1971 |
| RCEP A | 2023    | 2023           | 0                 | RCEPT-A!E1971 |
| RCEP A | 2024    | 2024           | 0                 | RCEPT-A!F1971 |
| RCEP A | 2025    | 2025           | 0                 | RCEPT-A!G1971 |
| RCEP A | 2026    | 2026           | 0                 | RCEPT-A!H1971 |
| RCEP A | 2027    | 2027           | 0                 | RCEPT-A!I1971 |
| RCEP B | 2022    | 2022           | 0                 | B!D1971       |
| RCEP B | 2023    | 2023           | 0                 | B!E1971       |
| RCEP B | 2024    | 2024           | 0                 | B!F1971       |
| RCEP B | 2025    | 2025           | 0                 | B!G1971       |
| RCEP B | 2026    | 2026           | 0                 | B!H1971       |
| RCEP B | 2027    | 2027           | 0                 | B!I1971       |
| RCEP C | 2022    | 2022           | 0                 | C!D1971       |
| RCEP C | 2023    | 2023           | 0                 | C!E1971       |
| RCEP C | 2024    | 2024           | 0                 | C!F1971       |
| RCEP C | 2025    | 2025           | 0                 | C!G1971       |
| RCEP C | 2026    | 2026           | 0                 | C!H1971       |
| RCEP C | 2027    | 2027           | 0                 | C!I1971       |

| FTA    | Periodo | Anno | Valore di origine | Fonte    |
|--------|---------|------|-------------------|----------|
| RCEP D | 2022    | 2022 | 0                 | D!D1971  |
| RCEP D | 2023    | 2023 | 0                 | D!E1971  |
| RCEP D | 2024    | 2024 | 0                 | D!F1971  |
| RCEP D | 2025    | 2025 | 0                 | D!G1971  |
| RCEP D | 2026    | 2026 | 0                 | D!H1971  |
| RCEP D | 2027    | 2027 | 0                 | D!I1971  |
| RCEP E | 2022    | 2022 | 0                 | E!D1974  |
| RCEP E | 2023    | 2023 | 0                 | E!E1974  |
| RCEP E | 2024    | 2024 | 0                 | E!F1974  |
| RCEP E | 2025    | 2025 | 0                 | E!G1974  |
| RCEP E | 2026    | 2026 | 0                 | E!H1974  |
| RCEP E | 2027    | 2027 | 0                 | E!I1974  |
| RCEP F | 2022    | 2022 | 0                 | F!D1971  |
| RCEP F | 2023    | 2023 | 0                 | F!E1971  |
| RCEP F | 2024    | 2024 | 0                 | F!F1971  |
| RCEP F | 2025    | 2025 | 0                 | F!G1971  |
| RCEP F | 2026    | 2026 | 0                 | F!H1971  |
| RCEP F | 2027    | 2027 | 0                 | F!I1971  |
| VIFTA  | 2024    | 2024 | *                 | VI!F1832 |
| VIFTA  | 2025    | 2025 | *                 | VI!G1832 |
| VIFTA  | 2026    | 2026 | *                 | VI!H1832 |
| VIFTA  | 2027    | 2027 | *                 | VI!I1832 |

Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|

|         |        |                                                            |                                                                                                                                             |                                                                                                                                                                                                                                                                                                                        |                |                                                                                                 |                                                  |
|---------|--------|------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-------------------------------------------------------------------------------------------------|--------------------------------------------------|
| DOC-001 | YELLOW | Specialised inspection                                     | Item policy (source, Vietnamese): HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)                                                       |                                                                                                                                                                                                                                                                                                                        | 1182/QĐ-BCT-PL | Prepare inspection/certification filings under the cited instruments before clearance.          | Atto citato nella fonte; validità non verificata |
| FTA-009 | YELLOW | CPTPP: separate "M:" rate                                  | The CPTPP cell "4,5; M: 6,8" has a general 4,5% and an "M:" 6.8% rate (commonly read as the Mexico schedule – verify).                      |                                                                                                                                                                                                                                                                                                                        | 115/2022/NĐ-CP | Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.                          | Non verificato – controllo necessario            |
| FTA-010 | YELLOW | Consolidated vs FTA schedule discrepancy                   | CPTPP: consolidated BT2026 shows "4,5; M: 6,8", the FTA schedule for period (VI) shows "4,5".                                               |                                                                                                                                                                                                                                                                                                                        | 115/2022/NĐ-CP | Check the original Decree and amendments to determine the correct rate.                         | Non verificato – controllo necessario            |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 1513.29 has 10 lines; 1513.29.95 is distinguished from its siblings by: Palm kernel oil, refined, bleached and deodorised (RBD). | 1513.29.11 Solid fractions of unrefined palm kernel oil; 1513.29.12 Solid fractions of unrefined babassu oil; 1513.29.13 Other, of unrefined palm kernel oil (palm kernel olein); 1513.29.14 Other, of unrefined babassu oil; 1513.29.91 Solid fractions of palm kernel oil; 1513.29.92 Solid fractions of babassu oil | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain.     | Non verificato – controllo necessario            |
| OR-001  | YELLOW | Country of origin not provided                             | FTA eligibility cannot be assessed without the country of origin.                                                                           |                                                                                                                                                                                                                                                                                                                        |                | Enter the country of origin to compare preferential schedules.                                  | Non verificato – controllo necessario            |
| TAX-001 | YELLOW | Several VAT rates                                          | The VAT column shows "8/10".                                                                                                                |                                                                                                                                                                                                                                                                                                                        | 181/2025/NĐ-CP | Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II). | Non verificato – controllo necessario            |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 1513.29.95. This does NOT mean there is no risk.                                                |                                                                                                                                                                                                                                                                                                                        |                | Check the MOIT Trade Remedies Authority database.                                               | Non verificato – controllo necessario            |

|        |       |                                |                                                                                                      |  |               |                                                                                                          |                                                   |
|--------|-------|--------------------------------|------------------------------------------------------------------------------------------------------|--|---------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 35% for 1513.29.95 was checked against BT2026 (cell BT2026!N1967), basis 26/2023/NĐ-CP. |  | 26/2023/NĐ-CP | Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text. | Verificato rispetto al file tariffario di origine |
|--------|-------|--------------------------------|------------------------------------------------------------------------------------------------------|--|---------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|

Politica della voce

| Politica della voce                                 |
|-----------------------------------------------------|
| HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021) |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.