Vietnam Tariff Intelligence

HS 1512.19.90 detail

HS code	1512.19.90
Description	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: / - - Other: / - - - Other
Unit	kg/lít
Generated	10/11/2026 21:56:44
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://mail.vietnamtariff.com/hs-code/15121990/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1939
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N1939
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1939
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
EVFTA	5,4	5.4%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	5,4	5.4%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,2	8.2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1937
ATIGA	2022	2022	0	AT!E1910
ATIGA	2023	2023	0	AT!F1910
ATIGA	2024	2024	0	AT!G1910
ATIGA	2025	2025	0	AT!H1910
ATIGA	2026	2026	0	AT!I1910
ATIGA	2027	2027	0	AT!J1910
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1940
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1940
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1940

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1940
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1940
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1940
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E1942
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F1942
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1942
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1942
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1942
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1942
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1944
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1912
AIFTA	30/12/2022	2022	0	AI!F1912
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1912
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1912
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1912
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1912
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1912
VKFTA	2022	2022	0	VK!E1910
VKFTA	2023	2023	0	VK!F1910
VKFTA	2024	2024	0	VK!G1910
VKFTA	2025	2025	0	VK!H1910
VKFTA	2026	2026	0	VK!I1910
VKFTA	2027	2027	0	VK!J1910
VCFTA	2022	2022	4	VC!D1951
VCFTA	2023	2023	2	VC!E1951
VCFTA	2024	2024	0	VC!F1951

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1951
VCFTA	2026	2026	0	VC!H1951
VCFTA	2027	2027	0	VC!I1951
VN-EAEU	2022	2022	0	EAV!D1950
VN-EAEU	2023	2023	0	EAV!E1950
VN-EAEU	2024	2024	0	EAV!F1950
VN-EAEU	2025	2025	0	EAV!G1950
VN-EAEU	2026	2026	0	EAV!H1950
VN-EAEU	2027	2027	0	EAV!I1950
AHKFTA	2022	2022	9	AKH!D1956
AHKFTA	2023	2023	6	AKH!E1956
AHKFTA	2024	2024	6	AKH!F1956
AHKFTA	2025	2025	3	AKH!G1956
AHKFTA	2026	2026	3	AKH!H1956
AHKFTA	2027	2027	0	AKH!I1956
EVFTA	2022	2022	10,9	EV-NK!D1915
EVFTA	2023	2023	9,5	EV-NK!E1915
EVFTA	2024	2024	8,1	EV-NK!F1915
EVFTA	2025	2025	6,8	EV-NK!G1915
EVFTA	2026	2026	5,4	EV-NK!H1915
EVFTA	2027	2027	4	EV-NK!I1915
UKVFTA	2022	2022	10,9	UKV!D1917
UKVFTA	2023	2023	9,5	UKV!E1917
UKVFTA	2024	2024	8,1	UKV!F1917
UKVFTA	2025	2025	6,8	UKV!G1917
UKVFTA	2026	2026	5,4	UKV!H1917

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	4	UKV!I1917
CPTPP	(I)	2021 (DERIVED)	6,4	CPTPP!D1917
CPTPP	(II)	2022 (DERIVED)	4,2	CPTPP!E1917
CPTPP	(III)	2023 (DERIVED)	2,1	CPTPP!F1917
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1917
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1917
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1917
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1917
RCEP A	2022	2022	13,5	RCEPT-A!D1942
RCEP A	2023	2023	12	RCEPT-A!E1942
RCEP A	2024	2024	10,5	RCEPT-A!F1942
RCEP A	2025	2025	9	RCEPT-A!G1942
RCEP A	2026	2026	7,5	RCEPT-A!H1942
RCEP A	2027	2027	6	RCEPT-A!I1942
RCEP B	2022	2022	13,5	B!D1942
RCEP B	2023	2023	12	B!E1942
RCEP B	2024	2024	10,5	B!F1942
RCEP B	2025	2025	9	B!G1942
RCEP B	2026	2026	7,5	B!H1942
RCEP B	2027	2027	6	B!I1942
RCEP C	2022	2022	13,5	C!D1942
RCEP C	2023	2023	12	C!E1942
RCEP C	2024	2024	10,5	C!F1942
RCEP C	2025	2025	9	C!G1942
RCEP C	2026	2026	7,5	C!H1942
RCEP C	2027	2027	6	C!I1942

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	13,6	D!D1942
RCEP D	2023	2023	12,3	D!E1942
RCEP D	2024	2024	10,9	D!F1942
RCEP D	2025	2025	9,5	D!G1942
RCEP D	2026	2026	8,2	D!H1942
RCEP D	2027	2027	6,8	D!I1942
RCEP E	2022	2022	13,5	E!D1945
RCEP E	2023	2023	12	E!E1945
RCEP E	2024	2024	10,5	E!F1945
RCEP E	2025	2025	9	E!G1945
RCEP E	2026	2026	7,5	E!H1945
RCEP E	2027	2027	6	E!I1945
RCEP F	2022	2022	13,5	F!D1942
RCEP F	2023	2023	12	F!E1942
RCEP F	2024	2024	10,5	F!F1942
RCEP F	2025	2025	9	F!G1942
RCEP F	2026	2026	7,5	F!H1942
RCEP F	2027	2027	6	F!I1942
VIFTA	2024	2024	*	VI!F1804
VIFTA	2025	2025	*	VI!G1804
VIFTA	2026	2026	*	VI!H1804
VIFTA	2027	2027	*	VI!I1804

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1512.19 has 3 lines; 1512.19.90 is distinguished from its siblings by: Other.	1512.19.10 Fractions of unrefined sunflower-seed oil or safflower oil; 1512.19.20 Refined	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
OR-001	YELLOW	Country of origin not provided	FTA eligibility cannot be assessed without the country of origin.			Enter the country of origin to compare preferential schedules.	Not verified – check required
TAX-001	YELLOW	Several VAT rates	The VAT column shows "8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 1512.19.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 15% for 1512.19.90 was checked against BT2026 (cell BT2026!N1939), basis 26/2023/NĐ-CP.		26/2023/NĐ-CP	Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text.	Checked against the source tariff file

Item policy

Item policy
HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.