Vietnam Tariff Intelligence

HS 1514.19.20 detail

HS code	1514.19.20
Description	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: / - - Other: / - - - Refined
Unit	kg/lít
Generated	07/11/2026 16:47:11
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/15141920/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1975
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1975
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1975
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
EVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
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!E1975
ATIGA	2022	2022	0	AT!E1948
ATIGA	2023	2023	0	AT!F1948
ATIGA	2024	2024	0	AT!G1948
ATIGA	2025	2025	0	AT!H1948
ATIGA	2026	2026	0	AT!I1948
ATIGA	2027	2027	0	AT!J1948
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1978
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1978
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1978

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1978
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1978
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1978
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1980
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1980
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1980
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1980
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1980
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1980
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1982
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1950
AIFTA	30/12/2022	2022	0	AI!F1950
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1950
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1950
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1950
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1950
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1950
VKFTA	2022	2022	0	VK!E1948
VKFTA	2023	2023	0	VK!F1948
VKFTA	2024	2024	0	VK!G1948
VKFTA	2025	2025	0	VK!H1948
VKFTA	2026	2026	0	VK!I1948
VKFTA	2027	2027	0	VK!J1948
VCFTA	2022	2022	0	VC!D1989
VCFTA	2023	2023	0	VC!E1989
VCFTA	2024	2024	0	VC!F1989

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1989
VCFTA	2026	2026	0	VC!H1989
VCFTA	2027	2027	0	VC!I1989
VN-EAEU	2022	2022	0	EAV!D1988
VN-EAEU	2023	2023	0	EAV!E1988
VN-EAEU	2024	2024	0	EAV!F1988
VN-EAEU	2025	2025	0	EAV!G1988
VN-EAEU	2026	2026	0	EAV!H1988
VN-EAEU	2027	2027	0	EAV!I1988
AHKFTA	2022	2022	0	AKH!D1994
AHKFTA	2023	2023	0	AKH!E1994
AHKFTA	2024	2024	0	AKH!F1994
AHKFTA	2025	2025	0	AKH!G1994
AHKFTA	2026	2026	0	AKH!H1994
AHKFTA	2027	2027	0	AKH!I1994
EVFTA	2022	2022	3,6	EV-NK!D1953
EVFTA	2023	2023	3,1	EV-NK!E1953
EVFTA	2024	2024	2,7	EV-NK!F1953
EVFTA	2025	2025	2,2	EV-NK!G1953
EVFTA	2026	2026	1,8	EV-NK!H1953
EVFTA	2027	2027	1,3	EV-NK!I1953
UKVFTA	2022	2022	3,6	UKV!D1955
UKVFTA	2023	2023	3,1	UKV!E1955
UKVFTA	2024	2024	2,7	UKV!F1955
UKVFTA	2025	2025	2,2	UKV!G1955
UKVFTA	2026	2026	1,8	UKV!H1955

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	1,3	UKV!I1955
CPTPP	(I)	2021 (DERIVED)	1,6	CPTPP!D1955
CPTPP	(II)	2022 (DERIVED)	0,8	CPTPP!E1955
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1955
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1955
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1955
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1955
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1955
RCEP A	2022	2022	0	RCEPT-A!D1980
RCEP A	2023	2023	0	RCEPT-A!E1980
RCEP A	2024	2024	0	RCEPT-A!F1980
RCEP A	2025	2025	0	RCEPT-A!G1980
RCEP A	2026	2026	0	RCEPT-A!H1980
RCEP A	2027	2027	0	RCEPT-A!I1980
RCEP B	2022	2022	0	B!D1980
RCEP B	2023	2023	0	B!E1980
RCEP B	2024	2024	0	B!F1980
RCEP B	2025	2025	0	B!G1980
RCEP B	2026	2026	0	B!H1980
RCEP B	2027	2027	0	B!I1980
RCEP C	2022	2022	0	C!D1980
RCEP C	2023	2023	0	C!E1980
RCEP C	2024	2024	0	C!F1980
RCEP C	2025	2025	0	C!G1980
RCEP C	2026	2026	0	C!H1980
RCEP C	2027	2027	0	C!I1980

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D1980
RCEP D	2023	2023	0	D!E1980
RCEP D	2024	2024	0	D!F1980
RCEP D	2025	2025	0	D!G1980
RCEP D	2026	2026	0	D!H1980
RCEP D	2027	2027	0	D!I1980
RCEP E	2022	2022	0	E!D1983
RCEP E	2023	2023	0	E!E1983
RCEP E	2024	2024	0	E!F1983
RCEP E	2025	2025	0	E!G1983
RCEP E	2026	2026	0	E!H1983
RCEP E	2027	2027	0	E!I1983
RCEP F	2022	2022	0	F!D1980
RCEP F	2023	2023	0	F!E1980
RCEP F	2024	2024	0	F!F1980
RCEP F	2025	2025	0	F!G1980
RCEP F	2026	2026	0	F!H1980
RCEP F	2027	2027	0	F!I1980
VIFTA	2024	2024	*	VI!F1840
VIFTA	2025	2025	*	VI!G1840
VIFTA	2026	2026	*	VI!H1840
VIFTA	2027	2027	*	VI!I1840

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 1514.19 has 3 lines; 1514.19.20 is distinguished from its siblings by: Refined.	1514.19.10 Fractions of unrefined oil; 1514.19.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
OR-001	YELLOW	Country of origin not provided	FTA eligibility cannot be assessed without the country of origin.			Enter the country of origin to compare preferential schedules.	Not verified – check required
TAX-001	YELLOW	Several VAT rates	The VAT column shows "8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 1514.19.20. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 5% for 1514.19.20 was checked against BT2026 (cell BT2026!N1975), 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.