Vietnam Tariff Intelligence

HS 1514.91.00 detail

HS code	1514.91.00
Description	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified / - Other: / - - Crude oil
Unit	kg/lít
Generated	04/11/2026 08:29:30
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/15149100/

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!K1978
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1978
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1978
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 (-CN)	0% (except CN)	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
EVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	3,3	3.3%	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 E)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	3,4	3.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	5	5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E1978
ATIGA	2022	2022	0	AT!E1951
ATIGA	2023	2023	0	AT!F1951
ATIGA	2024	2024	0	AT!G1951
ATIGA	2025	2025	0	AT!H1951
ATIGA	2026	2026	0	AT!I1951
ATIGA	2027	2027	0	AT!J1951
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1981
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1981
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1981

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1981
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1981
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1981
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1983
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1983
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1983
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1983
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1983
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1983
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1985
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1953
AIFTA	30/12/2022	2022	0	AI!F1953
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1953
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1953
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1953
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1953
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1953
VKFTA	2022	2022	0	VK!E1951
VKFTA	2023	2023	0	VK!F1951
VKFTA	2024	2024	0	VK!G1951
VKFTA	2025	2025	0	VK!H1951
VKFTA	2026	2026	0	VK!I1951
VKFTA	2027	2027	0	VK!J1951
VCFTA	2022	2022	0	VC!D1992
VCFTA	2023	2023	0	VC!E1992
VCFTA	2024	2024	0	VC!F1992

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1992
VCFTA	2026	2026	0	VC!H1992
VCFTA	2027	2027	0	VC!I1992
VN-EAEU	2022	2022	0	EAV!D1991
VN-EAEU	2023	2023	0	EAV!E1991
VN-EAEU	2024	2024	0	EAV!F1991
VN-EAEU	2025	2025	0	EAV!G1991
VN-EAEU	2026	2026	0	EAV!H1991
VN-EAEU	2027	2027	0	EAV!I1991
AHKFTA	2022	2022	*	AKH!D1997
AHKFTA	2023	2023	*	AKH!E1997
AHKFTA	2024	2024	*	AKH!F1997
AHKFTA	2025	2025	*	AKH!G1997
AHKFTA	2026	2026	*	AKH!H1997
AHKFTA	2027	2027	*	AKH!I1997
EVFTA	2022	2022	3,6	EV-NK!D1956
EVFTA	2023	2023	3,1	EV-NK!E1956
EVFTA	2024	2024	2,7	EV-NK!F1956
EVFTA	2025	2025	2,2	EV-NK!G1956
EVFTA	2026	2026	1,8	EV-NK!H1956
EVFTA	2027	2027	1,3	EV-NK!I1956
UKVFTA	2022	2022	3,6	UKV!D1958
UKVFTA	2023	2023	3,1	UKV!E1958
UKVFTA	2024	2024	2,7	UKV!F1958
UKVFTA	2025	2025	2,2	UKV!G1958
UKVFTA	2026	2026	1,8	UKV!H1958

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	1,3	UKV!I1958
CPTPP	(I)	2021 (DERIVED)	1	CPTPP!D1958
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1958
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1958
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1958
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1958
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1958
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1958
RCEP A	2022	2022	4,7	RCEPT-A!D1983
RCEP A	2023	2023	4,3	RCEPT-A!E1983
RCEP A	2024	2024	4	RCEPT-A!F1983
RCEP A	2025	2025	3,7	RCEPT-A!G1983
RCEP A	2026	2026	3,3	RCEPT-A!H1983
RCEP A	2027	2027	3	RCEPT-A!I1983
RCEP B	2022	2022	4,7	B!D1983
RCEP B	2023	2023	4,3	B!E1983
RCEP B	2024	2024	4	B!F1983
RCEP B	2025	2025	3,7	B!G1983
RCEP B	2026	2026	3,3	B!H1983
RCEP B	2027	2027	3	B!I1983
RCEP C	2022	2022	*	C!D1983
RCEP C	2023	2023	*	C!E1983
RCEP C	2024	2024	*	C!F1983
RCEP C	2025	2025	*	C!G1983
RCEP C	2026	2026	*	C!H1983
RCEP C	2027	2027	*	C!I1983

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	4,7	D!D1983
RCEP D	2023	2023	4,4	D!E1983
RCEP D	2024	2024	4,1	D!F1983
RCEP D	2025	2025	3,8	D!G1983
RCEP D	2026	2026	3,4	D!H1983
RCEP D	2027	2027	3,1	D!I1983
RCEP E	2022	2022	4,7	E!D1986
RCEP E	2023	2023	4,3	E!E1986
RCEP E	2024	2024	4	E!F1986
RCEP E	2025	2025	3,7	E!G1986
RCEP E	2026	2026	3,3	E!H1986
RCEP E	2027	2027	3	E!I1986
RCEP F	2022	2022	4,7	F!D1983
RCEP F	2023	2023	4,3	F!E1983
RCEP F	2024	2024	4	F!F1983
RCEP F	2025	2025	3,7	F!G1983
RCEP F	2026	2026	3,3	F!H1983
RCEP F	2027	2027	3	F!I1983
VIFTA	2024	2024	5	VI!F1843
VIFTA	2025	2025	5	VI!G1843
VIFTA	2026	2026	5	VI!H1843
VIFTA	2027	2027	5	VI!I1843

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
FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	1514.91.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 1514.91.00	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 1514.91.00. 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 1514.91.00 was checked against BT2026 (cell BT2026!N1978), 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.