Vietnam Tariff Intelligence

HS 1512.29.90 detail

HS code	1512.29.90
Description	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified / - Cotton-seed oil and its fractions: / - - Other: / - - - Other
Unit	kg/lít
Generated	08/11/2026 04:26:20
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://vietnamtariff.com/hs-code/15122990/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1944
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N1944
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1944
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	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
EVFTA	9	9%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	9	9%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	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)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	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!E1942
ATIGA	2022	2022	0	AT!E1915
ATIGA	2023	2023	0	AT!F1915
ATIGA	2024	2024	0	AT!G1915
ATIGA	2025	2025	0	AT!H1915
ATIGA	2026	2026	0	AT!I1915
ATIGA	2027	2027	0	AT!J1915
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1945
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1945
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1945

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1945
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1945
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1945
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E1947
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F1947
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1947
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1947
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1947
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1947
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1949
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1917
AIFTA	30/12/2022	2022	0	AI!F1917
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1917
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1917
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1917
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1917
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1917
VKFTA	2022	2022	0	VK!E1915
VKFTA	2023	2023	0	VK!F1915
VKFTA	2024	2024	0	VK!G1915
VKFTA	2025	2025	0	VK!H1915
VKFTA	2026	2026	0	VK!I1915
VKFTA	2027	2027	0	VK!J1915
VCFTA	2022	2022	6	VC!D1956
VCFTA	2023	2023	3	VC!E1956
VCFTA	2024	2024	0	VC!F1956

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1956
VCFTA	2026	2026	0	VC!H1956
VCFTA	2027	2027	0	VC!I1956
VN-EAEU	2022	2022	6,8	EAV!D1955
VN-EAEU	2023	2023	4,5	EAV!E1955
VN-EAEU	2024	2024	2,3	EAV!F1955
VN-EAEU	2025	2025	0	EAV!G1955
VN-EAEU	2026	2026	0	EAV!H1955
VN-EAEU	2027	2027	0	EAV!I1955
AHKFTA	2022	2022	15	AKH!D1961
AHKFTA	2023	2023	10	AKH!E1961
AHKFTA	2024	2024	10	AKH!F1961
AHKFTA	2025	2025	5	AKH!G1961
AHKFTA	2026	2026	5	AKH!H1961
AHKFTA	2027	2027	0	AKH!I1961
EVFTA	2022	2022	18,1	EV-NK!D1920
EVFTA	2023	2023	15,9	EV-NK!E1920
EVFTA	2024	2024	13,6	EV-NK!F1920
EVFTA	2025	2025	11,3	EV-NK!G1920
EVFTA	2026	2026	9	EV-NK!H1920
EVFTA	2027	2027	6,8	EV-NK!I1920
UKVFTA	2022	2022	18,1	UKV!D1922
UKVFTA	2023	2023	15,9	UKV!E1922
UKVFTA	2024	2024	13,6	UKV!F1922
UKVFTA	2025	2025	11,3	UKV!G1922
UKVFTA	2026	2026	9	UKV!H1922

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	6,8	UKV!I1922
CPTPP	(I)	2021 (DERIVED)	12,5	CPTPP!D1922
CPTPP	(II)	2022 (DERIVED)	9,3	CPTPP!E1922
CPTPP	(III)	2023 (DERIVED)	6,2	CPTPP!F1922
CPTPP	(IV)	2024 (DERIVED)	3,1	CPTPP!G1922
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1922
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1922
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1922
RCEP A	2022	2022	22,5	RCEPT-A!D1947
RCEP A	2023	2023	20	RCEPT-A!E1947
RCEP A	2024	2024	17,5	RCEPT-A!F1947
RCEP A	2025	2025	15	RCEPT-A!G1947
RCEP A	2026	2026	12,5	RCEPT-A!H1947
RCEP A	2027	2027	10	RCEPT-A!I1947
RCEP B	2022	2022	22,5	B!D1947
RCEP B	2023	2023	20	B!E1947
RCEP B	2024	2024	17,5	B!F1947
RCEP B	2025	2025	15	B!G1947
RCEP B	2026	2026	12,5	B!H1947
RCEP B	2027	2027	10	B!I1947
RCEP C	2022	2022	22,5	C!D1947
RCEP C	2023	2023	20	C!E1947
RCEP C	2024	2024	17,5	C!F1947
RCEP C	2025	2025	15	C!G1947
RCEP C	2026	2026	12,5	C!H1947
RCEP C	2027	2027	10	C!I1947

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22,7	D!D1947
RCEP D	2023	2023	20,5	D!E1947
RCEP D	2024	2024	18,2	D!F1947
RCEP D	2025	2025	15,9	D!G1947
RCEP D	2026	2026	13,6	D!H1947
RCEP D	2027	2027	11,4	D!I1947
RCEP E	2022	2022	22,5	E!D1950
RCEP E	2023	2023	20	E!E1950
RCEP E	2024	2024	17,5	E!F1950
RCEP E	2025	2025	15	E!G1950
RCEP E	2026	2026	12,5	E!H1950
RCEP E	2027	2027	10	E!I1950
RCEP F	2022	2022	22,5	F!D1947
RCEP F	2023	2023	20	F!E1947
RCEP F	2024	2024	17,5	F!F1947
RCEP F	2025	2025	15	F!G1947
RCEP F	2026	2026	12,5	F!H1947
RCEP F	2027	2027	10	F!I1947
VIFTA	2024	2024	*	VI!F1809
VIFTA	2025	2025	*	VI!G1809
VIFTA	2026	2026	*	VI!H1809
VIFTA	2027	2027	*	VI!I1809

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 1512.29 has 2 lines; 1512.29.90 is distinguished from its siblings by: Other.	1512.29.10 Fractions of unrefined cotton-seed oil	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 1512.29.90. 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 25% for 1512.29.90 was checked against BT2026 (cell BT2026!N1944), 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.