Vietnam Tariff Intelligence

HS 1513.21.90 detail

HS code	1513.21.90
Description	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: / - - Crude oil: / - - - Other
Unit	kg/lít
Generated	11/11/2026 16:06:27
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/15132190/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	10.5	10.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1956
Preferential (MFN)	7	7%	26/2023/NĐ-CP	2023-07-15	BT2026!N1956
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1956
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 (-TH)	0% (except TH)	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(-PH)	0% (except PH)	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
VIFTA	7	7%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1955
ATIGA	2022	2022	0	AT!E1928
ATIGA	2023	2023	0	AT!F1928
ATIGA	2024	2024	0	AT!G1928
ATIGA	2025	2025	0	AT!H1928
ATIGA	2026	2026	0	AT!I1928
ATIGA	2027	2027	0	AT!J1928
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1958
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1958
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1958

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1958
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1958
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1958
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1960
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1960
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1960
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1960
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1960
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1960
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1962
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1930
AIFTA	30/12/2022	2022	0	AI!F1930
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1930
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1930
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1930
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1930
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1930
VKFTA	2022	2022	0	VK!E1928
VKFTA	2023	2023	0	VK!F1928
VKFTA	2024	2024	0	VK!G1928
VKFTA	2025	2025	0	VK!H1928
VKFTA	2026	2026	0	VK!I1928
VKFTA	2027	2027	0	VK!J1928
VCFTA	2022	2022	0	VC!D1969
VCFTA	2023	2023	0	VC!E1969
VCFTA	2024	2024	0	VC!F1969

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1969
VCFTA	2026	2026	0	VC!H1969
VCFTA	2027	2027	0	VC!I1969
VN-EAEU	2022	2022	0	EAV!D1968
VN-EAEU	2023	2023	0	EAV!E1968
VN-EAEU	2024	2024	0	EAV!F1968
VN-EAEU	2025	2025	0	EAV!G1968
VN-EAEU	2026	2026	0	EAV!H1968
VN-EAEU	2027	2027	0	EAV!I1968
AHKFTA	2022	2022	0	AKH!D1974
AHKFTA	2023	2023	0	AKH!E1974
AHKFTA	2024	2024	0	AKH!F1974
AHKFTA	2025	2025	0	AKH!G1974
AHKFTA	2026	2026	0	AKH!H1974
AHKFTA	2027	2027	0	AKH!I1974
EVFTA	2022	2022	3,6	EV-NK!D1933
EVFTA	2023	2023	3,1	EV-NK!E1933
EVFTA	2024	2024	2,7	EV-NK!F1933
EVFTA	2025	2025	2,2	EV-NK!G1933
EVFTA	2026	2026	1,8	EV-NK!H1933
EVFTA	2027	2027	1,3	EV-NK!I1933
UKVFTA	2022	2022	3,6	UKV!D1935
UKVFTA	2023	2023	3,1	UKV!E1935
UKVFTA	2024	2024	2,7	UKV!F1935
UKVFTA	2025	2025	2,2	UKV!G1935
UKVFTA	2026	2026	1,8	UKV!H1935

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	1,3	UKV!I1935
CPTPP	(I)	2021 (DERIVED)	1,6	CPTPP!D1935
CPTPP	(II)	2022 (DERIVED)	0,8	CPTPP!E1935
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1935
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1935
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1935
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1935
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1935
RCEP A	2022	2022	0	RCEPT-A!D1960
RCEP A	2023	2023	0	RCEPT-A!E1960
RCEP A	2024	2024	0	RCEPT-A!F1960
RCEP A	2025	2025	0	RCEPT-A!G1960
RCEP A	2026	2026	0	RCEPT-A!H1960
RCEP A	2027	2027	0	RCEPT-A!I1960
RCEP B	2022	2022	0	B!D1960
RCEP B	2023	2023	0	B!E1960
RCEP B	2024	2024	0	B!F1960
RCEP B	2025	2025	0	B!G1960
RCEP B	2026	2026	0	B!H1960
RCEP B	2027	2027	0	B!I1960
RCEP C	2022	2022	0	C!D1960
RCEP C	2023	2023	0	C!E1960
RCEP C	2024	2024	0	C!F1960
RCEP C	2025	2025	0	C!G1960
RCEP C	2026	2026	0	C!H1960
RCEP C	2027	2027	0	C!I1960

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D1960
RCEP D	2023	2023	0	D!E1960
RCEP D	2024	2024	0	D!F1960
RCEP D	2025	2025	0	D!G1960
RCEP D	2026	2026	0	D!H1960
RCEP D	2027	2027	0	D!I1960
RCEP E	2022	2022	0	E!D1963
RCEP E	2023	2023	0	E!E1963
RCEP E	2024	2024	0	E!F1963
RCEP E	2025	2025	0	E!G1963
RCEP E	2026	2026	0	E!H1963
RCEP E	2027	2027	0	E!I1963
RCEP F	2022	2022	0	F!D1960
RCEP F	2023	2023	0	F!E1960
RCEP F	2024	2024	0	F!F1960
RCEP F	2025	2025	0	F!G1960
RCEP F	2026	2026	0	F!H1960
RCEP F	2027	2027	0	F!I1960
VIFTA	2024	2024	7	VI!F1821
VIFTA	2025	2025	7	VI!G1821
VIFTA	2026	2026	7	VI!H1821
VIFTA	2027	2027	7	VI!I1821

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 7%: the preferential rate is equal to or higher than the MFN rate (7%) in the source tariff – claiming the FTA brings no saving.	MFN 7%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1513.21 has 2 lines; 1513.21.90 is distinguished from its siblings by: Other.	1513.21.10 Palm kernel 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 1513.21.90. 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 7% for 1513.21.90 was checked against BT2026 (cell BT2026!N1956), 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.