Vietnam Tariff Intelligence

HS 1513.29.14 detail

HS code	1513.29.14
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: / - - Other: / - - - Fractions of unrefined palm kernel oil or of unrefined babassu oil: / - - - - Other, of unrefined babassu oil
Unit	kg/lít
Generated	05/11/2026 00:21:04
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/15132914/

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!K1962
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1962
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1962
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
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

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	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1961
ATIGA	2022	2022	0	AT!E1934
ATIGA	2023	2023	0	AT!F1934
ATIGA	2024	2024	0	AT!G1934
ATIGA	2025	2025	0	AT!H1934
ATIGA	2026	2026	0	AT!I1934
ATIGA	2027	2027	0	AT!J1934
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1964
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1964
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1964
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1964

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1964
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1964
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1966
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1966
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1966
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1966
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1966
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1966
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1968
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1936
AIFTA	30/12/2022	2022	0	AI!F1936
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1936
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1936
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1936
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1936
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1936
VKFTA	2022	2022	0	VK!E1934
VKFTA	2023	2023	0	VK!F1934
VKFTA	2024	2024	0	VK!G1934
VKFTA	2025	2025	0	VK!H1934
VKFTA	2026	2026	0	VK!I1934
VKFTA	2027	2027	0	VK!J1934
VCFTA	2022	2022	0	VC!D1975
VCFTA	2023	2023	0	VC!E1975
VCFTA	2024	2024	0	VC!F1975
VCFTA	2025	2025	0	VC!G1975

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H1975
VCFTA	2027	2027	0	VC!I1975
VN-EAEU	2022	2022	0	EAV!D1974
VN-EAEU	2023	2023	0	EAV!E1974
VN-EAEU	2024	2024	0	EAV!F1974
VN-EAEU	2025	2025	0	EAV!G1974
VN-EAEU	2026	2026	0	EAV!H1974
VN-EAEU	2027	2027	0	EAV!I1974
AHKFTA	2022	2022	0	AKH!D1980
AHKFTA	2023	2023	0	AKH!E1980
AHKFTA	2024	2024	0	AKH!F1980
AHKFTA	2025	2025	0	AKH!G1980
AHKFTA	2026	2026	0	AKH!H1980
AHKFTA	2027	2027	0	AKH!I1980
EVFTA	2022	2022	3,6	EV-NK!D1939
EVFTA	2023	2023	3,1	EV-NK!E1939
EVFTA	2024	2024	2,7	EV-NK!F1939
EVFTA	2025	2025	2,2	EV-NK!G1939
EVFTA	2026	2026	1,8	EV-NK!H1939
EVFTA	2027	2027	1,3	EV-NK!I1939
UKVFTA	2022	2022	3,6	UKV!D1941
UKVFTA	2023	2023	3,1	UKV!E1941
UKVFTA	2024	2024	2,7	UKV!F1941
UKVFTA	2025	2025	2,2	UKV!G1941
UKVFTA	2026	2026	1,8	UKV!H1941
UKVFTA	2027	2027	1,3	UKV!I1941

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	1,6	CPTPP!D1941
CPTPP	(II)	2022 (DERIVED)	0,8	CPTPP!E1941
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1941
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1941
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1941
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1941
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1941
RCEP A	2022	2022	0	RCEPT-A!D1966
RCEP A	2023	2023	0	RCEPT-A!E1966
RCEP A	2024	2024	0	RCEPT-A!F1966
RCEP A	2025	2025	0	RCEPT-A!G1966
RCEP A	2026	2026	0	RCEPT-A!H1966
RCEP A	2027	2027	0	RCEPT-A!I1966
RCEP B	2022	2022	0	B!D1966
RCEP B	2023	2023	0	B!E1966
RCEP B	2024	2024	0	B!F1966
RCEP B	2025	2025	0	B!G1966
RCEP B	2026	2026	0	B!H1966
RCEP B	2027	2027	0	B!I1966
RCEP C	2022	2022	0	C!D1966
RCEP C	2023	2023	0	C!E1966
RCEP C	2024	2024	0	C!F1966
RCEP C	2025	2025	0	C!G1966
RCEP C	2026	2026	0	C!H1966
RCEP C	2027	2027	0	C!I1966
RCEP D	2022	2022	0	D!D1966

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E1966
RCEP D	2024	2024	0	D!F1966
RCEP D	2025	2025	0	D!G1966
RCEP D	2026	2026	0	D!H1966
RCEP D	2027	2027	0	D!I1966
RCEP E	2022	2022	0	E!D1969
RCEP E	2023	2023	0	E!E1969
RCEP E	2024	2024	0	E!F1969
RCEP E	2025	2025	0	E!G1969
RCEP E	2026	2026	0	E!H1969
RCEP E	2027	2027	0	E!I1969
RCEP F	2022	2022	0	F!D1966
RCEP F	2023	2023	0	F!E1966
RCEP F	2024	2024	0	F!F1966
RCEP F	2025	2025	0	F!G1966
RCEP F	2026	2026	0	F!H1966
RCEP F	2027	2027	0	F!I1966
VIFTA	2024	2024	5	VI!F1827
VIFTA	2025	2025	5	VI!G1827
VIFTA	2026	2026	5	VI!H1827
VIFTA	2027	2027	5	VI!I1827

Advisory & warnings

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

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-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1513.29 has 10 lines; 1513.29.14 is distinguished from its siblings by: Other, of unrefined babassu oil.	1513.29.11 Solid fractions of unrefined palm kernel oil; 1513.29.12 Solid fractions of unrefined babassu oil; 1513.29.13 Other, of unrefined palm kernel oil (palm kernel olein); 1513.29.91 Solid fractions of palm kernel oil; 1513.29.92 Solid fractions of babassu oil; 1513.29.94 Palm kernel olein, refined, bleached and deodorised (RBD)	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 1513.29.14. 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 1513.29.14 was checked against BT2026 (cell BT2026!N1962), 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

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.