Vietnam Tariff Intelligence

HS 1513.29.91 detail

HS code	1513.29.91
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: / - - - Other: / - - - - Solid fractions of palm kernel oil
Unit	kg/lít
Generated	04/11/2026 20:43:20
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/15132991/

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!K1964
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N1964
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1964
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
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
CPTPP	4,5; M: 6,8	4.5% · M: 6.8%	Consolidated BT2026	(VI)	CPTPP	115/2022/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
VIFTA	25	25%	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!E1963
ATIGA	2022	2022	0	AT!E1936
ATIGA	2023	2023	0	AT!F1936
ATIGA	2024	2024	0	AT!G1936
ATIGA	2025	2025	0	AT!H1936
ATIGA	2026	2026	0	AT!I1936
ATIGA	2027	2027	0	AT!J1936
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1966
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1966
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1966

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1966
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1966
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1966
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1968
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1968
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1968
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1968
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1968
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1968
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1970
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1938
AIFTA	30/12/2022	2022	0	AI!F1938
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1938
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1938
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1938
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1938
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1938
VKFTA	2022	2022	0	VK!E1936
VKFTA	2023	2023	0	VK!F1936
VKFTA	2024	2024	0	VK!G1936
VKFTA	2025	2025	0	VK!H1936
VKFTA	2026	2026	0	VK!I1936
VKFTA	2027	2027	0	VK!J1936
VCFTA	2022	2022	7	VC!D1977
VCFTA	2023	2023	3	VC!E1977
VCFTA	2024	2024	0	VC!F1977

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1977
VCFTA	2026	2026	0	VC!H1977
VCFTA	2027	2027	0	VC!I1977
VN-EAEU	2022	2022	6,8	EAV!D1976
VN-EAEU	2023	2023	4,5	EAV!E1976
VN-EAEU	2024	2024	2,3	EAV!F1976
VN-EAEU	2025	2025	0	EAV!G1976
VN-EAEU	2026	2026	0	EAV!H1976
VN-EAEU	2027	2027	0	EAV!I1976
AHKFTA	2022	2022	15	AKH!D1982
AHKFTA	2023	2023	10	AKH!E1982
AHKFTA	2024	2024	10	AKH!F1982
AHKFTA	2025	2025	5	AKH!G1982
AHKFTA	2026	2026	5	AKH!H1982
AHKFTA	2027	2027	0	AKH!I1982
EVFTA	2022	2022	18,1	EV-NK!D1941
EVFTA	2023	2023	15,9	EV-NK!E1941
EVFTA	2024	2024	13,6	EV-NK!F1941
EVFTA	2025	2025	11,3	EV-NK!G1941
EVFTA	2026	2026	9	EV-NK!H1941
EVFTA	2027	2027	6,8	EV-NK!I1941
UKVFTA	2022	2022	18,1	UKV!D1943
UKVFTA	2023	2023	15,9	UKV!E1943
UKVFTA	2024	2024	13,6	UKV!F1943
UKVFTA	2025	2025	11,3	UKV!G1943
UKVFTA	2026	2026	9	UKV!H1943

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	6,8	UKV!I1943
CPTPP	(I)	2021 (DERIVED)	15,9	CPTPP!D1943
CPTPP	(II)	2022 (DERIVED)	13,6	CPTPP!E1943
CPTPP	(III)	2023 (DERIVED)	11,3	CPTPP!F1943
CPTPP	(IV)	2024 (DERIVED)	9	CPTPP!G1943
CPTPP	(V)	2025 (DERIVED)	6,8	CPTPP!H1943
CPTPP	(VI)	2026 (DERIVED)	4,5	CPTPP!I1943
CPTPP	(VII)	2027 (DERIVED)	2,2	CPTPP!J1943
RCEP A	2022	2022	0	RCEPT-A!D1968
RCEP A	2023	2023	0	RCEPT-A!E1968
RCEP A	2024	2024	0	RCEPT-A!F1968
RCEP A	2025	2025	0	RCEPT-A!G1968
RCEP A	2026	2026	0	RCEPT-A!H1968
RCEP A	2027	2027	0	RCEPT-A!I1968
RCEP B	2022	2022	0	B!D1968
RCEP B	2023	2023	0	B!E1968
RCEP B	2024	2024	0	B!F1968
RCEP B	2025	2025	0	B!G1968
RCEP B	2026	2026	0	B!H1968
RCEP B	2027	2027	0	B!I1968
RCEP C	2022	2022	0	C!D1968
RCEP C	2023	2023	0	C!E1968
RCEP C	2024	2024	0	C!F1968
RCEP C	2025	2025	0	C!G1968
RCEP C	2026	2026	0	C!H1968
RCEP C	2027	2027	0	C!I1968

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D1968
RCEP D	2023	2023	0	D!E1968
RCEP D	2024	2024	0	D!F1968
RCEP D	2025	2025	0	D!G1968
RCEP D	2026	2026	0	D!H1968
RCEP D	2027	2027	0	D!I1968
RCEP E	2022	2022	0	E!D1971
RCEP E	2023	2023	0	E!E1971
RCEP E	2024	2024	0	E!F1971
RCEP E	2025	2025	0	E!G1971
RCEP E	2026	2026	0	E!H1971
RCEP E	2027	2027	0	E!I1971
RCEP F	2022	2022	0	F!D1968
RCEP F	2023	2023	0	F!E1968
RCEP F	2024	2024	0	F!F1968
RCEP F	2025	2025	0	F!G1968
RCEP F	2026	2026	0	F!H1968
RCEP F	2027	2027	0	F!I1968
VIFTA	2024	2024	25	VI!F1829
VIFTA	2025	2025	25	VI!G1829
VIFTA	2026	2026	25	VI!H1829
VIFTA	2027	2027	25	VI!I1829

Advisory & warnings

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

FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "4,5; M: 6,8" has a general 4.5% and an "M:" 6.8% rate (commonly read as the Mexico schedule – verify).		115/2022/NĐ-CP	Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.	Not verified – check required
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "4,5; M: 6,8", the FTA schedule for period (VI) shows "4,5".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		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; 1513.29.91 is distinguished from its siblings by: Solid fractions of palm kernel 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); 1513.29.14 Other, of unrefined babassu 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 1513.29.91. 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 1513.29.91 was checked against BT2026 (cell BT2026!N1964), 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.