Vietnam Tariff Intelligence

# HS 1513.29.96 detail

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|---|---|
| **HS code** | 1513.29.96 |
| **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: / - - - - Other, palm kernel oil |
| **Unit** | kg/lít |
| **Generated** | 07/11/2026 05:35:18 |
| **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/15132996/ |

## 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!K1968 |
| Preferential (MFN) | 25 | 25% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N1968 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q1968 |
| 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!E1967 |
| ATIGA | 2022 | 2022 | 0 | AT!E1940 |
| ATIGA | 2023 | 2023 | 0 | AT!F1940 |
| ATIGA | 2024 | 2024 | 0 | AT!G1940 |
| ATIGA | 2025 | 2025 | 0 | AT!H1940 |
| ATIGA | 2026 | 2026 | 0 | AT!I1940 |
| ATIGA | 2027 | 2027 | 0 | AT!J1940 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E1970 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F1970 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G1970 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H1970 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I1970 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J1970 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E1972 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F1972 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G1972 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H1972 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I1972 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J1972 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F1974 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H1942 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F1942 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G1942 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H1942 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I1942 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J1942 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K1942 |
| VKFTA | 2022 | 2022 | 0 | VK!E1940 |
| VKFTA | 2023 | 2023 | 0 | VK!F1940 |
| VKFTA | 2024 | 2024 | 0 | VK!G1940 |
| VKFTA | 2025 | 2025 | 0 | VK!H1940 |
| VKFTA | 2026 | 2026 | 0 | VK!I1940 |
| VKFTA | 2027 | 2027 | 0 | VK!J1940 |
| VCFTA | 2022 | 2022 | 7 | VC!D1981 |
| VCFTA | 2023 | 2023 | 3 | VC!E1981 |
| VCFTA | 2024 | 2024 | 0 | VC!F1981 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 0 | VC!G1981 |
| VCFTA | 2026 | 2026 | 0 | VC!H1981 |
| VCFTA | 2027 | 2027 | 0 | VC!I1981 |
| VN-EAEU | 2022 | 2022 | 6,8 | EAV!D1980 |
| VN-EAEU | 2023 | 2023 | 4,5 | EAV!E1980 |
| VN-EAEU | 2024 | 2024 | 2,3 | EAV!F1980 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G1980 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H1980 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I1980 |
| AHKFTA | 2022 | 2022 | 15 | AKH!D1986 |
| AHKFTA | 2023 | 2023 | 10 | AKH!E1986 |
| AHKFTA | 2024 | 2024 | 10 | AKH!F1986 |
| AHKFTA | 2025 | 2025 | 5 | AKH!G1986 |
| AHKFTA | 2026 | 2026 | 5 | AKH!H1986 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I1986 |
| EVFTA | 2022 | 2022 | 18,1 | EV-NK!D1945 |
| EVFTA | 2023 | 2023 | 15,9 | EV-NK!E1945 |
| EVFTA | 2024 | 2024 | 13,6 | EV-NK!F1945 |
| EVFTA | 2025 | 2025 | 11,3 | EV-NK!G1945 |
| EVFTA | 2026 | 2026 | 9 | EV-NK!H1945 |
| EVFTA | 2027 | 2027 | 6,8 | EV-NK!I1945 |
| UKVFTA | 2022 | 2022 | 18,1 | UKV!D1947 |
| UKVFTA | 2023 | 2023 | 15,9 | UKV!E1947 |
| UKVFTA | 2024 | 2024 | 13,6 | UKV!F1947 |
| UKVFTA | 2025 | 2025 | 11,3 | UKV!G1947 |
| UKVFTA | 2026 | 2026 | 9 | UKV!H1947 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 6,8 | UKV!I1947 |
| CPTPP | (I) | 2021 (DERIVED) | 15,9 | CPTPP!D1947 |
| CPTPP | (II) | 2022 (DERIVED) | 13,6 | CPTPP!E1947 |
| CPTPP | (III) | 2023 (DERIVED) | 11,3 | CPTPP!F1947 |
| CPTPP | (IV) | 2024 (DERIVED) | 9 | CPTPP!G1947 |
| CPTPP | (V) | 2025 (DERIVED) | 6,8 | CPTPP!H1947 |
| CPTPP | (VI) | 2026 (DERIVED) | 4,5 | CPTPP!I1947 |
| CPTPP | (VII) | 2027 (DERIVED) | 2,2 | CPTPP!J1947 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D1972 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E1972 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F1972 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G1972 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H1972 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I1972 |
| RCEP B | 2022 | 2022 | 0 | B!D1972 |
| RCEP B | 2023 | 2023 | 0 | B!E1972 |
| RCEP B | 2024 | 2024 | 0 | B!F1972 |
| RCEP B | 2025 | 2025 | 0 | B!G1972 |
| RCEP B | 2026 | 2026 | 0 | B!H1972 |
| RCEP B | 2027 | 2027 | 0 | B!I1972 |
| RCEP C | 2022 | 2022 | 0 | C!D1972 |
| RCEP C | 2023 | 2023 | 0 | C!E1972 |
| RCEP C | 2024 | 2024 | 0 | C!F1972 |
| RCEP C | 2025 | 2025 | 0 | C!G1972 |
| RCEP C | 2026 | 2026 | 0 | C!H1972 |
| RCEP C | 2027 | 2027 | 0 | C!I1972 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 0 | D!D1972 |
| RCEP D | 2023 | 2023 | 0 | D!E1972 |
| RCEP D | 2024 | 2024 | 0 | D!F1972 |
| RCEP D | 2025 | 2025 | 0 | D!G1972 |
| RCEP D | 2026 | 2026 | 0 | D!H1972 |
| RCEP D | 2027 | 2027 | 0 | D!I1972 |
| RCEP E | 2022 | 2022 | 0 | E!D1975 |
| RCEP E | 2023 | 2023 | 0 | E!E1975 |
| RCEP E | 2024 | 2024 | 0 | E!F1975 |
| RCEP E | 2025 | 2025 | 0 | E!G1975 |
| RCEP E | 2026 | 2026 | 0 | E!H1975 |
| RCEP E | 2027 | 2027 | 0 | E!I1975 |
| RCEP F | 2022 | 2022 | 0 | F!D1972 |
| RCEP F | 2023 | 2023 | 0 | F!E1972 |
| RCEP F | 2024 | 2024 | 0 | F!F1972 |
| RCEP F | 2025 | 2025 | 0 | F!G1972 |
| RCEP F | 2026 | 2026 | 0 | F!H1972 |
| RCEP F | 2027 | 2027 | 0 | F!I1972 |
| VIFTA | 2024 | 2024 | 25 | VI!F1833 |
| VIFTA | 2025 | 2025 | 25 | VI!G1833 |
| VIFTA | 2026 | 2026 | 25 | VI!H1833 |
| VIFTA | 2027 | 2027 | 25 | VI!I1833 |

## 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; 1513.29.96 is distinguished from its siblings by: Other, 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; 1513.29.91 Solid fractions of palm kernel oil; 1513.29.92 Solid fractions of babassu 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 1513.29.96. 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 1513.29.96 was checked against BT2026 (cell BT2026!N1968), 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.