

HS 1514.91.00 detail

|                     |                                                                                                                                  |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 1514.91.00                                                                                                                       |
| Description         | Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified / - Other: / - - Crude oil |
| Unit                | kg/lít                                                                                                                           |
| Generated           | 31/10/2026 23:38:35                                                                                                              |
| 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                | <a href="https://vietnamtariff.com/hs-code/15149100/">https://vietnamtariff.com/hs-code/15149100/</a>                            |

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!K1978 |
| Preferential (MFN)   | 5            | 5%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N1978 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q1978 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ            | 121/2022/NĐ-CP | Ad valorem |

| FTA            | Source value | Rate           | Data basis          | Period                                 | Proof of origin                   | Legal basis    | Status     |
|----------------|--------------|----------------|---------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA          | 0 (-CN)      | 0% (except CN) | 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 |
| 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 |
| RCEP (Annex A) | 3,3          | 3.3%           | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 3,3          | 3.3%           | 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 E) | 3,3          | 3.3%           | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex F) | 3,3          | 3.3%           | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex D) | 3,4          | 3.4%           | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/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          |
| AHKFTA         | *            | * not eligible | Consolidated BT2026 | 2026   | AHK                               | 123/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex C) | *            | * not eligible | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/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!E1978 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E1951 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F1951 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G1951 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H1951 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I1951 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J1951 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E1981 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F1981 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G1981 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H1981   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I1981   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J1981   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E1983   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F1983   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G1983   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H1983   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I1983   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J1983   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F1985   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H1953 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F1953   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G1953   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H1953   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I1953   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J1953   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K1953   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E1951   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F1951   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G1951   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H1951   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I1951   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J1951   |
| VCFTA   | 2022                                   | 2022 | 0            | VC!D1992   |
| VCFTA   | 2023                                   | 2023 | 0            | VC!E1992   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F1992   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G1992    |
| VCFTA   | 2026   | 2026 | 0            | VC!H1992    |
| VCFTA   | 2027   | 2027 | 0            | VC!I1992    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D1991   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E1991   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F1991   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G1991   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H1991   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I1991   |
| AHKFTA  | 2022   | 2022 | *            | AKH!D1997   |
| AHKFTA  | 2023   | 2023 | *            | AKH!E1997   |
| AHKFTA  | 2024   | 2024 | *            | AKH!F1997   |
| AHKFTA  | 2025   | 2025 | *            | AKH!G1997   |
| AHKFTA  | 2026   | 2026 | *            | AKH!H1997   |
| AHKFTA  | 2027   | 2027 | *            | AKH!I1997   |
| EVFTA   | 2022   | 2022 | 3,6          | EV-NK!D1956 |
| EVFTA   | 2023   | 2023 | 3,1          | EV-NK!E1956 |
| EVFTA   | 2024   | 2024 | 2,7          | EV-NK!F1956 |
| EVFTA   | 2025   | 2025 | 2,2          | EV-NK!G1956 |
| EVFTA   | 2026   | 2026 | 1,8          | EV-NK!H1956 |
| EVFTA   | 2027   | 2027 | 1,3          | EV-NK!I1956 |
| UKVFTA  | 2022   | 2022 | 3,6          | UKV!D1958   |
| UKVFTA  | 2023   | 2023 | 3,1          | UKV!E1958   |
| UKVFTA  | 2024   | 2024 | 2,7          | UKV!F1958   |
| UKVFTA  | 2025   | 2025 | 2,2          | UKV!G1958   |
| UKVFTA  | 2026   | 2026 | 1,8          | UKV!H1958   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| UKVFTA | 2027   | 2027           | 1,3          | UKV!I1958     |
| CPTPP  | (I)    | 2021 (DERIVED) | 1            | CPTPP!D1958   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E1958   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F1958   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G1958   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H1958   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I1958   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J1958   |
| RCEP A | 2022   | 2022           | 4,7          | RCEPT-A!D1983 |
| RCEP A | 2023   | 2023           | 4,3          | RCEPT-A!E1983 |
| RCEP A | 2024   | 2024           | 4            | RCEPT-A!F1983 |
| RCEP A | 2025   | 2025           | 3,7          | RCEPT-A!G1983 |
| RCEP A | 2026   | 2026           | 3,3          | RCEPT-A!H1983 |
| RCEP A | 2027   | 2027           | 3            | RCEPT-A!I1983 |
| RCEP B | 2022   | 2022           | 4,7          | B!D1983       |
| RCEP B | 2023   | 2023           | 4,3          | B!E1983       |
| RCEP B | 2024   | 2024           | 4            | B!F1983       |
| RCEP B | 2025   | 2025           | 3,7          | B!G1983       |
| RCEP B | 2026   | 2026           | 3,3          | B!H1983       |
| RCEP B | 2027   | 2027           | 3            | B!I1983       |
| RCEP C | 2022   | 2022           | *            | C!D1983       |
| RCEP C | 2023   | 2023           | *            | C!E1983       |
| RCEP C | 2024   | 2024           | *            | C!F1983       |
| RCEP C | 2025   | 2025           | *            | C!G1983       |
| RCEP C | 2026   | 2026           | *            | C!H1983       |
| RCEP C | 2027   | 2027           | *            | C!I1983       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP D | 2022   | 2022 | 4,7          | D!D1983  |
| RCEP D | 2023   | 2023 | 4,4          | D!E1983  |
| RCEP D | 2024   | 2024 | 4,1          | D!F1983  |
| RCEP D | 2025   | 2025 | 3,8          | D!G1983  |
| RCEP D | 2026   | 2026 | 3,4          | D!H1983  |
| RCEP D | 2027   | 2027 | 3,1          | D!I1983  |
| RCEP E | 2022   | 2022 | 4,7          | E!D1986  |
| RCEP E | 2023   | 2023 | 4,3          | E!E1986  |
| RCEP E | 2024   | 2024 | 4            | E!F1986  |
| RCEP E | 2025   | 2025 | 3,7          | E!G1986  |
| RCEP E | 2026   | 2026 | 3,3          | E!H1986  |
| RCEP E | 2027   | 2027 | 3            | E!I1986  |
| RCEP F | 2022   | 2022 | 4,7          | F!D1983  |
| RCEP F | 2023   | 2023 | 4,3          | F!E1983  |
| RCEP F | 2024   | 2024 | 4            | F!F1983  |
| RCEP F | 2025   | 2025 | 3,7          | F!G1983  |
| RCEP F | 2026   | 2026 | 3,3          | F!H1983  |
| RCEP F | 2027   | 2027 | 3            | F!I1983  |
| VIFTA  | 2024   | 2024 | 5            | VI!F1843 |
| VIFTA  | 2025   | 2025 | 5            | VI!G1843 |
| VIFTA  | 2026   | 2026 | 5            | VI!H1843 |
| VIFTA  | 2027   | 2027 | 5            | VI!I1843 |

### 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 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-004  | YELLOW | HS code introduced in the 2023 nomenclature                | 1514.91.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 1514.91.00 | 31/2022/TT-BTC | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.      | 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 1514.91.00. 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 1514.91.00 was checked against BT2026 (cell BT2026!N1978), 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.