Vietnam Tariff Intelligence

HS 1514.99.90 detail

HS code	1514.99.90
Description	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified / - Other: / - - Other: / - - - Other
Unit	kg/lít
Generated	08/11/2026 09:36:26
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/15149990/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1981
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N1981
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1981
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 (-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	7,2	7.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	7,2	7.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	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 D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	20	20%	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!E1981
ATIGA	2022	2022	0	AT!E1954
ATIGA	2023	2023	0	AT!F1954
ATIGA	2024	2024	0	AT!G1954
ATIGA	2025	2025	0	AT!H1954
ATIGA	2026	2026	0	AT!I1954
ATIGA	2027	2027	0	AT!J1954
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1984
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1984
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1984

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1984
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1984
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1984
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E1986
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F1986
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1986
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1986
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1986
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1986
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1988
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1956
AIFTA	30/12/2022	2022	0	AI!F1956
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1956
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1956
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1956
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1956
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1956
VKFTA	2022	2022	0	VK!E1954
VKFTA	2023	2023	0	VK!F1954
VKFTA	2024	2024	0	VK!G1954
VKFTA	2025	2025	0	VK!H1954
VKFTA	2026	2026	0	VK!I1954
VKFTA	2027	2027	0	VK!J1954
VCFTA	2022	2022	5	VC!D1995
VCFTA	2023	2023	2	VC!E1995
VCFTA	2024	2024	0	VC!F1995

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1995
VCFTA	2026	2026	0	VC!H1995
VCFTA	2027	2027	0	VC!I1995
VN-EAEU	2022	2022	0	EAV!D1994
VN-EAEU	2023	2023	0	EAV!E1994
VN-EAEU	2024	2024	0	EAV!F1994
VN-EAEU	2025	2025	0	EAV!G1994
VN-EAEU	2026	2026	0	EAV!H1994
VN-EAEU	2027	2027	0	EAV!I1994
AHKFTA	2022	2022	*	AKH!D2000
AHKFTA	2023	2023	*	AKH!E2000
AHKFTA	2024	2024	*	AKH!F2000
AHKFTA	2025	2025	*	AKH!G2000
AHKFTA	2026	2026	*	AKH!H2000
AHKFTA	2027	2027	*	AKH!I2000
EVFTA	2022	2022	14,5	EV-NK!D1959
EVFTA	2023	2023	12,7	EV-NK!E1959
EVFTA	2024	2024	10,9	EV-NK!F1959
EVFTA	2025	2025	9	EV-NK!G1959
EVFTA	2026	2026	7,2	EV-NK!H1959
EVFTA	2027	2027	5,4	EV-NK!I1959
UKVFTA	2022	2022	14,5	UKV!D1961
UKVFTA	2023	2023	12,7	UKV!E1961
UKVFTA	2024	2024	10,9	UKV!F1961
UKVFTA	2025	2025	9	UKV!G1961
UKVFTA	2026	2026	7,2	UKV!H1961

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	5,4	UKV!I1961
CPTPP	(I)	2021 (DERIVED)	8,5	CPTPP!D1961
CPTPP	(II)	2022 (DERIVED)	5,7	CPTPP!E1961
CPTPP	(III)	2023 (DERIVED)	2,8	CPTPP!F1961
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1961
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1961
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1961
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1961
RCEP A	2022	2022	20	RCEPT-A!D1986
RCEP A	2023	2023	20	RCEPT-A!E1986
RCEP A	2024	2024	20	RCEPT-A!F1986
RCEP A	2025	2025	20	RCEPT-A!G1986
RCEP A	2026	2026	20	RCEPT-A!H1986
RCEP A	2027	2027	20	RCEPT-A!I1986
RCEP B	2022	2022	20	B!D1986
RCEP B	2023	2023	20	B!E1986
RCEP B	2024	2024	20	B!F1986
RCEP B	2025	2025	20	B!G1986
RCEP B	2026	2026	20	B!H1986
RCEP B	2027	2027	20	B!I1986
RCEP C	2022	2022	*	C!D1986
RCEP C	2023	2023	*	C!E1986
RCEP C	2024	2024	*	C!F1986
RCEP C	2025	2025	*	C!G1986
RCEP C	2026	2026	*	C!H1986
RCEP C	2027	2027	*	C!I1986

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D1986
RCEP D	2023	2023	20	D!E1986
RCEP D	2024	2024	20	D!F1986
RCEP D	2025	2025	20	D!G1986
RCEP D	2026	2026	20	D!H1986
RCEP D	2027	2027	20	D!I1986
RCEP E	2022	2022	20	E!D1989
RCEP E	2023	2023	20	E!E1989
RCEP E	2024	2024	20	E!F1989
RCEP E	2025	2025	20	E!G1989
RCEP E	2026	2026	20	E!H1989
RCEP E	2027	2027	20	E!I1989
RCEP F	2022	2022	20	F!D1986
RCEP F	2023	2023	20	F!E1986
RCEP F	2024	2024	20	F!F1986
RCEP F	2025	2025	20	F!G1986
RCEP F	2026	2026	20	F!H1986
RCEP F	2027	2027	20	F!I1986
VIFTA	2024	2024	20	VI!F1846
VIFTA	2025	2025	20	VI!G1846
VIFTA	2026	2026	20	VI!H1846
VIFTA	2027	2027	20	VI!I1846

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	RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%, VIFTA 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 1514.99 has 2 lines; 1514.99.90 is distinguished from its siblings by: Other.	1514.99.10 Fractions of unrefined 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 1514.99.90. 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 20% for 1514.99.90 was checked against BT2026 (cell BT2026!N1981), 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.