

HS 1512.19.10 detail

HS code	1512.19.10
Description	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified / - Sunflower-seed or safflower oil and fractions thereof: / - - Other: / - - - Fractions of unrefined sunflower-seed oil or safflower oil
Unit	kg/lít
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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/15121910/

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!K1937
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1937
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1937
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	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
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!E1935

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E1908
ATIGA	2023	2023	0	AT!F1908
ATIGA	2024	2024	0	AT!G1908
ATIGA	2025	2025	0	AT!H1908
ATIGA	2026	2026	0	AT!I1908
ATIGA	2027	2027	0	AT!J1908
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1938
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1938
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1938
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1938
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1938
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1938
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1940
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1940
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1940
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1940
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1940
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1940
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1942
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1910
AIFTA	30/12/2022	2022	0	AI!F1910
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1910
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1910
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1910
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1910
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1910

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E1908
VKFTA	2023	2023	0	VK!F1908
VKFTA	2024	2024	0	VK!G1908
VKFTA	2025	2025	0	VK!H1908
VKFTA	2026	2026	0	VK!I1908
VKFTA	2027	2027	0	VK!J1908
VCFTA	2022	2022	0	VC!D1949
VCFTA	2023	2023	0	VC!E1949
VCFTA	2024	2024	0	VC!F1949
VCFTA	2025	2025	0	VC!G1949
VCFTA	2026	2026	0	VC!H1949
VCFTA	2027	2027	0	VC!I1949
VN-EAEU	2022	2022	0	EAV!D1948
VN-EAEU	2023	2023	0	EAV!E1948
VN-EAEU	2024	2024	0	EAV!F1948
VN-EAEU	2025	2025	0	EAV!G1948
VN-EAEU	2026	2026	0	EAV!H1948
VN-EAEU	2027	2027	0	EAV!I1948
AHKFTA	2022	2022	0	AKH!D1954
AHKFTA	2023	2023	0	AKH!E1954
AHKFTA	2024	2024	0	AKH!F1954
AHKFTA	2025	2025	0	AKH!G1954
AHKFTA	2026	2026	0	AKH!H1954
AHKFTA	2027	2027	0	AKH!I1954
EVFTA	2022	2022	3,6	EV-NK!D1913
EVFTA	2023	2023	3,1	EV-NK!E1913

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	2,7	EV-NK!F1913
EVFTA	2025	2025	2,2	EV-NK!G1913
EVFTA	2026	2026	1,8	EV-NK!H1913
EVFTA	2027	2027	1,3	EV-NK!I1913
UKVFTA	2022	2022	3,6	UKV!D1915
UKVFTA	2023	2023	3,1	UKV!E1915
UKVFTA	2024	2024	2,7	UKV!F1915
UKVFTA	2025	2025	2,2	UKV!G1915
UKVFTA	2026	2026	1,8	UKV!H1915
UKVFTA	2027	2027	1,3	UKV!I1915
CPTPP	(I)	2021 (DERIVED)	1	CPTPP!D1915
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1915
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1915
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1915
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1915
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1915
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1915
RCEP A	2022	2022	0	RCEPT-A!D1940
RCEP A	2023	2023	0	RCEPT-A!E1940
RCEP A	2024	2024	0	RCEPT-A!F1940
RCEP A	2025	2025	0	RCEPT-A!G1940
RCEP A	2026	2026	0	RCEPT-A!H1940
RCEP A	2027	2027	0	RCEPT-A!I1940
RCEP B	2022	2022	0	B!D1940
RCEP B	2023	2023	0	B!E1940
RCEP B	2024	2024	0	B!F1940

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G1940
RCEP B	2026	2026	0	B!H1940
RCEP B	2027	2027	0	B!I1940
RCEP C	2022	2022	0	C!D1940
RCEP C	2023	2023	0	C!E1940
RCEP C	2024	2024	0	C!F1940
RCEP C	2025	2025	0	C!G1940
RCEP C	2026	2026	0	C!H1940
RCEP C	2027	2027	0	C!I1940
RCEP D	2022	2022	0	D!D1940
RCEP D	2023	2023	0	D!E1940
RCEP D	2024	2024	0	D!F1940
RCEP D	2025	2025	0	D!G1940
RCEP D	2026	2026	0	D!H1940
RCEP D	2027	2027	0	D!I1940
RCEP E	2022	2022	0	E!D1943
RCEP E	2023	2023	0	E!E1943
RCEP E	2024	2024	0	E!F1943
RCEP E	2025	2025	0	E!G1943
RCEP E	2026	2026	0	E!H1943
RCEP E	2027	2027	0	E!I1943
RCEP F	2022	2022	0	F!D1940
RCEP F	2023	2023	0	F!E1940
RCEP F	2024	2024	0	F!F1940
RCEP F	2025	2025	0	F!G1940
RCEP F	2026	2026	0	F!H1940

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!!1940
VIFTA	2024	2024	5	VI!F1802
VIFTA	2025	2025	5	VI!G1802
VIFTA	2026	2026	5	VI!H1802
VIFTA	2027	2027	5	VI!!1802

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 1512.19 has 3 lines; 1512.19.10 is distinguished from its siblings by: Fractions of unrefined sunflower-seed oil or safflower oil.	1512.19.20 Refined; 1512.19.90 Other	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 1512.19.10. 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 1512.19.10 was checked against BT2026 (cell BT2026!N1937), 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.