Vietnam Tariff Intelligence

HS 1513.11.90 detail

HS code	1513.11.90
Description	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified / - Coconut (copra) oil and its fractions: / - - Crude oil: / - - - Other
Unit	kg/lít
Generated	05/11/2026 09:18:20
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/15131190/

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!K1949
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1949
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1949
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 (-MM, TH)	0% (except MM, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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(-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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	0,6	0.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0,6	0.6%	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!E1948
ATIGA	2022	2022	0	AT!E1921
ATIGA	2023	2023	0	AT!F1921
ATIGA	2024	2024	0	AT!G1921
ATIGA	2025	2025	0	AT!H1921
ATIGA	2026	2026	0	AT!I1921
ATIGA	2027	2027	0	AT!J1921
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1951
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1951
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1951

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1951
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1951
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1951
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1953
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1953
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1953
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1953
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1953
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1953
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1955
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1923
AIFTA	30/12/2022	2022	0	AI!F1923
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1923
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1923
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1923
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1923
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1923
VKFTA	2022	2022	0	VK!E1921
VKFTA	2023	2023	0	VK!F1921
VKFTA	2024	2024	0	VK!G1921
VKFTA	2025	2025	0	VK!H1921
VKFTA	2026	2026	0	VK!I1921
VKFTA	2027	2027	0	VK!J1921
VCFTA	2022	2022	0	VC!D1962
VCFTA	2023	2023	0	VC!E1962
VCFTA	2024	2024	0	VC!F1962

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1962
VCFTA	2026	2026	0	VC!H1962
VCFTA	2027	2027	0	VC!I1962
VN-EAEU	2022	2022	0	EAV!D1961
VN-EAEU	2023	2023	0	EAV!E1961
VN-EAEU	2024	2024	0	EAV!F1961
VN-EAEU	2025	2025	0	EAV!G1961
VN-EAEU	2026	2026	0	EAV!H1961
VN-EAEU	2027	2027	0	EAV!I1961
AHKFTA	2022	2022	0	AKH!D1967
AHKFTA	2023	2023	0	AKH!E1967
AHKFTA	2024	2024	0	AKH!F1967
AHKFTA	2025	2025	0	AKH!G1967
AHKFTA	2026	2026	0	AKH!H1967
AHKFTA	2027	2027	0	AKH!I1967
EVFTA	2022	2022	3,1	EV-NK!D1926
EVFTA	2023	2023	2,5	EV-NK!E1926
EVFTA	2024	2024	1,8	EV-NK!F1926
EVFTA	2025	2025	1,2	EV-NK!G1926
EVFTA	2026	2026	0,6	EV-NK!H1926
EVFTA	2027	2027	0	EV-NK!I1926
UKVFTA	2022	2022	3,1	UKV!D1928
UKVFTA	2023	2023	2,5	UKV!E1928
UKVFTA	2024	2024	1,8	UKV!F1928
UKVFTA	2025	2025	1,2	UKV!G1928
UKVFTA	2026	2026	0,6	UKV!H1928

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1928
CPTPP	(I)	2021 (DERIVED)	1,6	CPTPP!D1928
CPTPP	(II)	2022 (DERIVED)	0,8	CPTPP!E1928
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1928
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1928
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1928
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1928
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1928
RCEP A	2022	2022	0	RCEPT-A!D1953
RCEP A	2023	2023	0	RCEPT-A!E1953
RCEP A	2024	2024	0	RCEPT-A!F1953
RCEP A	2025	2025	0	RCEPT-A!G1953
RCEP A	2026	2026	0	RCEPT-A!H1953
RCEP A	2027	2027	0	RCEPT-A!I1953
RCEP B	2022	2022	0	B!D1953
RCEP B	2023	2023	0	B!E1953
RCEP B	2024	2024	0	B!F1953
RCEP B	2025	2025	0	B!G1953
RCEP B	2026	2026	0	B!H1953
RCEP B	2027	2027	0	B!I1953
RCEP C	2022	2022	0	C!D1953
RCEP C	2023	2023	0	C!E1953
RCEP C	2024	2024	0	C!F1953
RCEP C	2025	2025	0	C!G1953
RCEP C	2026	2026	0	C!H1953
RCEP C	2027	2027	0	C!I1953

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D1953
RCEP D	2023	2023	0	D!E1953
RCEP D	2024	2024	0	D!F1953
RCEP D	2025	2025	0	D!G1953
RCEP D	2026	2026	0	D!H1953
RCEP D	2027	2027	0	D!I1953
RCEP E	2022	2022	0	E!D1956
RCEP E	2023	2023	0	E!E1956
RCEP E	2024	2024	0	E!F1956
RCEP E	2025	2025	0	E!G1956
RCEP E	2026	2026	0	E!H1956
RCEP E	2027	2027	0	E!I1956
RCEP F	2022	2022	0	F!D1953
RCEP F	2023	2023	0	F!E1953
RCEP F	2024	2024	0	F!F1953
RCEP F	2025	2025	0	F!G1953
RCEP F	2026	2026	0	F!H1953
RCEP F	2027	2027	0	F!I1953
VIFTA	2024	2024	5	VI!F1814
VIFTA	2025	2025	5	VI!G1814
VIFTA	2026	2026	5	VI!H1814
VIFTA	2027	2027	5	VI!I1814

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 1513.11 has 2 lines; 1513.11.90 is distinguished from its siblings by: Other.	1513.11.10 Virgin coconut oil	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	1513.11.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 1513.11.90	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 1513.11.90. 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 5% for 1513.11.90 was checked against BT2026 (cell BT2026!N1949), 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.