Vietnam Tariff Intelligence

HS 1514.19.10 detail

HS code	1514.19.10
Description	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified / - Low erucic acid rape or colza oil and its fractions: / - - Other: / - - - Fractions of unrefined oil
Unit	kg/lít
Generated	01/11/2026 17:44:27
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/15141910/

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!K1974
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1974
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1974
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!E1974

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E1947
ATIGA	2023	2023	0	AT!F1947
ATIGA	2024	2024	0	AT!G1947
ATIGA	2025	2025	0	AT!H1947
ATIGA	2026	2026	0	AT!I1947
ATIGA	2027	2027	0	AT!J1947
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1977
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1977
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1977
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1977
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1977
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1977
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1979
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1979
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1979
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1979
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1979
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1979
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1981
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1949
AIFTA	30/12/2022	2022	0	AI!F1949
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1949
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1949
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1949
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1949
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1949

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E1947
VKFTA	2023	2023	0	VK!F1947
VKFTA	2024	2024	0	VK!G1947
VKFTA	2025	2025	0	VK!H1947
VKFTA	2026	2026	0	VK!I1947
VKFTA	2027	2027	0	VK!J1947
VCFTA	2022	2022	0	VC!D1988
VCFTA	2023	2023	0	VC!E1988
VCFTA	2024	2024	0	VC!F1988
VCFTA	2025	2025	0	VC!G1988
VCFTA	2026	2026	0	VC!H1988
VCFTA	2027	2027	0	VC!I1988
VN-EAEU	2022	2022	0	EAV!D1987
VN-EAEU	2023	2023	0	EAV!E1987
VN-EAEU	2024	2024	0	EAV!F1987
VN-EAEU	2025	2025	0	EAV!G1987
VN-EAEU	2026	2026	0	EAV!H1987
VN-EAEU	2027	2027	0	EAV!I1987
AHKFTA	2022	2022	0	AKH!D1993
AHKFTA	2023	2023	0	AKH!E1993
AHKFTA	2024	2024	0	AKH!F1993
AHKFTA	2025	2025	0	AKH!G1993
AHKFTA	2026	2026	0	AKH!H1993
AHKFTA	2027	2027	0	AKH!I1993
EVFTA	2022	2022	3,6	EV-NK!D1952
EVFTA	2023	2023	3,1	EV-NK!E1952

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	2,7	EV-NK!F1952
EVFTA	2025	2025	2,2	EV-NK!G1952
EVFTA	2026	2026	1,8	EV-NK!H1952
EVFTA	2027	2027	1,3	EV-NK!I1952
UKVFTA	2022	2022	3,6	UKV!D1954
UKVFTA	2023	2023	3,1	UKV!E1954
UKVFTA	2024	2024	2,7	UKV!F1954
UKVFTA	2025	2025	2,2	UKV!G1954
UKVFTA	2026	2026	1,8	UKV!H1954
UKVFTA	2027	2027	1,3	UKV!I1954
CPTPP	(I)	2021 (DERIVED)	1	CPTPP!D1954
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1954
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1954
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1954
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1954
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1954
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1954
RCEP A	2022	2022	0	RCEPT-A!D1979
RCEP A	2023	2023	0	RCEPT-A!E1979
RCEP A	2024	2024	0	RCEPT-A!F1979
RCEP A	2025	2025	0	RCEPT-A!G1979
RCEP A	2026	2026	0	RCEPT-A!H1979
RCEP A	2027	2027	0	RCEPT-A!I1979
RCEP B	2022	2022	0	B!D1979
RCEP B	2023	2023	0	B!E1979
RCEP B	2024	2024	0	B!F1979

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G1979
RCEP B	2026	2026	0	B!H1979
RCEP B	2027	2027	0	B!I1979
RCEP C	2022	2022	0	C!D1979
RCEP C	2023	2023	0	C!E1979
RCEP C	2024	2024	0	C!F1979
RCEP C	2025	2025	0	C!G1979
RCEP C	2026	2026	0	C!H1979
RCEP C	2027	2027	0	C!I1979
RCEP D	2022	2022	0	D!D1979
RCEP D	2023	2023	0	D!E1979
RCEP D	2024	2024	0	D!F1979
RCEP D	2025	2025	0	D!G1979
RCEP D	2026	2026	0	D!H1979
RCEP D	2027	2027	0	D!I1979
RCEP E	2022	2022	0	E!D1982
RCEP E	2023	2023	0	E!E1982
RCEP E	2024	2024	0	E!F1982
RCEP E	2025	2025	0	E!G1982
RCEP E	2026	2026	0	E!H1982
RCEP E	2027	2027	0	E!I1982
RCEP F	2022	2022	0	F!D1979
RCEP F	2023	2023	0	F!E1979
RCEP F	2024	2024	0	F!F1979
RCEP F	2025	2025	0	F!G1979
RCEP F	2026	2026	0	F!H1979

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I1979
VIFTA	2024	2024	5	VI!F1839
VIFTA	2025	2025	5	VI!G1839
VIFTA	2026	2026	5	VI!H1839
VIFTA	2027	2027	5	VI!I1839

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 1514.19 has 3 lines; 1514.19.10 is distinguished from its siblings by: Fractions of unrefined oil.	1514.19.20 Refined; 1514.19.90 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 1514.19.10. 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 1514.19.10 was checked against BT2026 (cell BT2026!N1974), 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.