Vietnam Tariff Intelligence

# Detalle del SA 1516.20.23

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|---|---|
| **Código SA** | 1516.20.23 |
| **Descripción** | Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared / - Vegetable fats and oils and their fractions: / - - Re-esterified, of oil palm: / - - - Of palm kernels, crude |
| **Unidad** | kg/lít |
| **Generado** | 06/11/2026 02:59:37 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Estado de verificación** | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| **Enlace** | https://vietnamtariff.com/hs-code/15162023/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 37.5 | 37,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K2035 |
| Preferencial (NMF) | 25 | 25% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N2035 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q2035 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | | Sin datos | | | |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | | Sin datos | | | |
| Arancel de exportación UKVFTA | | Sin datos | | | |

## Aranceles preferenciales especiales (TLC) – 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0(-MY, PH ) | 0% (excepto MY, PH) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| CPTPP | 4,5; M: 6,8 | 4,5% · M: 6.8% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| AHKFTA | 5 | 5% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| EVFTA | 9 | 9% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 9 | 9% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 12,5 | 12,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Anexo B) | 12,5 | 12,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 12,5 | 12,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 12,5 | 12,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 12,5 | 12,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 13,6 | 13,6% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 14.3 | 14,3% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/NĐ-CP | Sin datos |
| VNCU | | Sin datos | Sin datos | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E2037 |
| ATIGA | 2022 | 2022 | 0 | AT!E2010 |
| ATIGA | 2023 | 2023 | 0 | AT!F2010 |
| ATIGA | 2024 | 2024 | 0 | AT!G2010 |
| ATIGA | 2025 | 2025 | 0 | AT!H2010 |
| ATIGA | 2026 | 2026 | 0 | AT!I2010 |
| ATIGA | 2027 | 2027 | 0 | AT!J2010 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E2040 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F2040 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G2040 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H2040 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I2040 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J2040 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 4 | VJ!E2042 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2 | VJ!F2042 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G2042 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H2042 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I2042 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J2042 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F2044 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H2012 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F2012 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G2012 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H2012 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I2012 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J2012 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K2012 |
| VKFTA | 2022 | 2022 | 0 | VK!E2010 |
| VKFTA | 2023 | 2023 | 0 | VK!F2010 |
| VKFTA | 2024 | 2024 | 0 | VK!G2010 |
| VKFTA | 2025 | 2025 | 0 | VK!H2010 |
| VKFTA | 2026 | 2026 | 0 | VK!I2010 |
| VKFTA | 2027 | 2027 | 0 | VK!J2010 |
| VCFTA | 2022 | 2022 | 5 | VC!D2051 |
| VCFTA | 2023 | 2023 | 3 | VC!E2051 |
| VCFTA | 2024 | 2024 | 0 | VC!F2051 |
| VCFTA | 2025 | 2025 | 0 | VC!G2051 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H2051 |
| VCFTA | 2027 | 2027 | 0 | VC!I2051 |
| VN-EAEU | 2022 | 2022 | 6,8 | EAV!D2050 |
| VN-EAEU | 2023 | 2023 | 4,5 | EAV!E2050 |
| VN-EAEU | 2024 | 2024 | 2,3 | EAV!F2050 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G2050 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H2050 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I2050 |
| AHKFTA | 2022 | 2022 | 15 | AKH!D2056 |
| AHKFTA | 2023 | 2023 | 10 | AKH!E2056 |
| AHKFTA | 2024 | 2024 | 10 | AKH!F2056 |
| AHKFTA | 2025 | 2025 | 5 | AKH!G2056 |
| AHKFTA | 2026 | 2026 | 5 | AKH!H2056 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I2056 |
| EVFTA | 2022 | 2022 | 18,1 | EV-NK!D2015 |
| EVFTA | 2023 | 2023 | 15,9 | EV-NK!E2015 |
| EVFTA | 2024 | 2024 | 13,6 | EV-NK!F2015 |
| EVFTA | 2025 | 2025 | 11,3 | EV-NK!G2015 |
| EVFTA | 2026 | 2026 | 9 | EV-NK!H2015 |
| EVFTA | 2027 | 2027 | 6,8 | EV-NK!I2015 |
| UKVFTA | 2022 | 2022 | 18,1 | UKV!D2017 |
| UKVFTA | 2023 | 2023 | 15,9 | UKV!E2017 |
| UKVFTA | 2024 | 2024 | 13,6 | UKV!F2017 |
| UKVFTA | 2025 | 2025 | 11,3 | UKV!G2017 |
| UKVFTA | 2026 | 2026 | 9 | UKV!H2017 |
| UKVFTA | 2027 | 2027 | 6,8 | UKV!I2017 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 15,9 | CPTPP!D2017 |
| CPTPP | (II) | 2022 (DERIVED) | 13,6 | CPTPP!E2017 |
| CPTPP | (III) | 2023 (DERIVED) | 11,3 | CPTPP!F2017 |
| CPTPP | (IV) | 2024 (DERIVED) | 9 | CPTPP!G2017 |
| CPTPP | (V) | 2025 (DERIVED) | 6,8 | CPTPP!H2017 |
| CPTPP | (VI) | 2026 (DERIVED) | 4,5 | CPTPP!I2017 |
| CPTPP | (VII) | 2027 (DERIVED) | 2,2 | CPTPP!J2017 |
| RCEP A | 2022 | 2022 | 22,5 | RCEPT-A!D2042 |
| RCEP A | 2023 | 2023 | 20 | RCEPT-A!E2042 |
| RCEP A | 2024 | 2024 | 17,5 | RCEPT-A!F2042 |
| RCEP A | 2025 | 2025 | 15 | RCEPT-A!G2042 |
| RCEP A | 2026 | 2026 | 12,5 | RCEPT-A!H2042 |
| RCEP A | 2027 | 2027 | 10 | RCEPT-A!I2042 |
| RCEP B | 2022 | 2022 | 22,5 | B!D2042 |
| RCEP B | 2023 | 2023 | 20 | B!E2042 |
| RCEP B | 2024 | 2024 | 17,5 | B!F2042 |
| RCEP B | 2025 | 2025 | 15 | B!G2042 |
| RCEP B | 2026 | 2026 | 12,5 | B!H2042 |
| RCEP B | 2027 | 2027 | 10 | B!I2042 |
| RCEP C | 2022 | 2022 | 22,5 | C!D2042 |
| RCEP C | 2023 | 2023 | 20 | C!E2042 |
| RCEP C | 2024 | 2024 | 17,5 | C!F2042 |
| RCEP C | 2025 | 2025 | 15 | C!G2042 |
| RCEP C | 2026 | 2026 | 12,5 | C!H2042 |
| RCEP C | 2027 | 2027 | 10 | C!I2042 |
| RCEP D | 2022 | 2022 | 22,7 | D!D2042 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 20,5 | D!E2042 |
| RCEP D | 2024 | 2024 | 18,2 | D!F2042 |
| RCEP D | 2025 | 2025 | 15,9 | D!G2042 |
| RCEP D | 2026 | 2026 | 13,6 | D!H2042 |
| RCEP D | 2027 | 2027 | 11,4 | D!I2042 |
| RCEP E | 2022 | 2022 | 22,5 | E!D2045 |
| RCEP E | 2023 | 2023 | 20 | E!E2045 |
| RCEP E | 2024 | 2024 | 17,5 | E!F2045 |
| RCEP E | 2025 | 2025 | 15 | E!G2045 |
| RCEP E | 2026 | 2026 | 12,5 | E!H2045 |
| RCEP E | 2027 | 2027 | 10 | E!I2045 |
| RCEP F | 2022 | 2022 | 22,5 | F!D2042 |
| RCEP F | 2023 | 2023 | 20 | F!E2042 |
| RCEP F | 2024 | 2024 | 17,5 | F!F2042 |
| RCEP F | 2025 | 2025 | 15 | F!G2042 |
| RCEP F | 2026 | 2026 | 12,5 | F!H2042 |
| RCEP F | 2027 | 2027 | 10 | F!I2042 |
| VIFTA | 2024 | 2024 | 21,4 | VI!F1900 |
| VIFTA | 2025 | 2025 | 17.9 | VI!G1900 |
| VIFTA | 2026 | 2026 | 14.3 | VI!H1900 |
| VIFTA | 2027 | 2027 | 10.7 | VI!I1900 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| FTA-009 | YELLOW | CPTPP: separate "M:" rate | The CPTPP cell "4,5; M: 6,8" has a general 4,5% and an "M:" 6.8% rate (commonly read as the Mexico schedule – verify). | | 115/2022/NĐ-CP | Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP. | No verificado – requiere comprobación |
| FTA-010 | YELLOW | Consolidated vs FTA schedule discrepancy | CPTPP: consolidated BT2026 shows "4,5; M: 6,8", the FTA schedule for period (VI) shows "4,5". | | 115/2022/NĐ-CP | Check the original Decree and amendments to determine the correct rate. | No verificado – requiere comprobación |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 1516.20 has 43 lines; 1516.20.23 is distinguished from its siblings by: Of palm kernels, crude. | 1516.20.11 Of soya beans;<br>1516.20.12 Of maize;<br>1516.20.14 Of coconuts;<br>1516.20.17 Of ground-nuts;<br>1516.20.18 Of linseed;<br>1516.20.19 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | No verificado – requiere comprobación |
| HS-004 | YELLOW | HS code introduced in the 2023 nomenclature | 1516.20.23 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 1516.20.23 | 31/2022/TT-BTC | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table. | No verificado – requiere comprobación |
| 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. | No verificado – requiere comprobación |
| 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). | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 1516.20.23. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | No verificado – requiere comprobación |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 25% for 1516.20.23 was checked against BT2026 (cell BT2026!N2035), 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. | Cotejado con el archivo arancelario de origen |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.