Vietnam Tariff Intelligence

# Detalle del SA 1517.90.20

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|---|---|
| **Código SA** | 1517.90.20 |
| **Descripción** | Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16 / - Other: / - - Liquid margarine |
| **Unidad** | kg/lít |
| **Generado** | 08/11/2026 01:25:56 |
| **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/15179020/ |

## 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!K2082 |
| Preferencial (NMF) | 25 | 25% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N2082 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q2082 |
| 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 |
| 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 |
| AIFTA | 5 | 5% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/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 |

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|---|---|---|---|---|---|---|---|
| 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 |
| AHKFTA | 25 | 25% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| VIFTA | 25 | 25% | 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!E2085 |
| ATIGA | 2022 | 2022 | 0 | AT!E2058 |
| ATIGA | 2023 | 2023 | 0 | AT!F2058 |
| ATIGA | 2024 | 2024 | 0 | AT!G2058 |
| ATIGA | 2025 | 2025 | 0 | AT!H2058 |
| ATIGA | 2026 | 2026 | 0 | AT!I2058 |
| ATIGA | 2027 | 2027 | 0 | AT!J2058 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E2088 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F2088 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G2088 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H2088 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I2088 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J2088 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 5 | VJ!E2090 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2.5 | VJ!F2090 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G2090 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H2090 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I2090 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J2090 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F2092 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H2060 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F2060 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G2060 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H2060 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I2060 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J2060 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K2060 |
| VKFTA | 2022 | 2022 | 0 | VK!E2058 |
| VKFTA | 2023 | 2023 | 0 | VK!F2058 |
| VKFTA | 2024 | 2024 | 0 | VK!G2058 |
| VKFTA | 2025 | 2025 | 0 | VK!H2058 |
| VKFTA | 2026 | 2026 | 0 | VK!I2058 |
| VKFTA | 2027 | 2027 | 0 | VK!J2058 |
| VCFTA | 2022 | 2022 | 6 | VC!D2099 |
| VCFTA | 2023 | 2023 | 3 | VC!E2099 |
| VCFTA | 2024 | 2024 | 0 | VC!F2099 |
| VCFTA | 2025 | 2025 | 0 | VC!G2099 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H2099 |
| VCFTA | 2027 | 2027 | 0 | VC!I2099 |
| VN-EAEU | 2022 | 2022 | 6,8 | EAV!D2098 |
| VN-EAEU | 2023 | 2023 | 4,5 | EAV!E2098 |
| VN-EAEU | 2024 | 2024 | 2,3 | EAV!F2098 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G2098 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H2098 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I2098 |
| AHKFTA | 2022 | 2022 | 25 | AKH!D2104 |
| AHKFTA | 2023 | 2023 | 25 | AKH!E2104 |
| AHKFTA | 2024 | 2024 | 25 | AKH!F2104 |
| AHKFTA | 2025 | 2025 | 25 | AKH!G2104 |
| AHKFTA | 2026 | 2026 | 25 | AKH!H2104 |
| AHKFTA | 2027 | 2027 | 25 | AKH!I2104 |
| EVFTA | 2022 | 2022 | 18,1 | EV-NK!D2063 |
| EVFTA | 2023 | 2023 | 15,9 | EV-NK!E2063 |
| EVFTA | 2024 | 2024 | 13,6 | EV-NK!F2063 |
| EVFTA | 2025 | 2025 | 11,3 | EV-NK!G2063 |
| EVFTA | 2026 | 2026 | 9 | EV-NK!H2063 |
| EVFTA | 2027 | 2027 | 6,8 | EV-NK!I2063 |
| UKVFTA | 2022 | 2022 | 18,1 | UKV!D2065 |
| UKVFTA | 2023 | 2023 | 15,9 | UKV!E2065 |
| UKVFTA | 2024 | 2024 | 13,6 | UKV!F2065 |
| UKVFTA | 2025 | 2025 | 11,3 | UKV!G2065 |
| UKVFTA | 2026 | 2026 | 9 | UKV!H2065 |
| UKVFTA | 2027 | 2027 | 6,8 | UKV!I2065 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 15,9 | CPTPP!D2065 |
| CPTPP | (II) | 2022 (DERIVED) | 13,6 | CPTPP!E2065 |
| CPTPP | (III) | 2023 (DERIVED) | 11,3 | CPTPP!F2065 |
| CPTPP | (IV) | 2024 (DERIVED) | 9 | CPTPP!G2065 |
| CPTPP | (V) | 2025 (DERIVED) | 6,8 | CPTPP!H2065 |
| CPTPP | (VI) | 2026 (DERIVED) | 4,5 | CPTPP!I2065 |
| CPTPP | (VII) | 2027 (DERIVED) | 2,2 | CPTPP!J2065 |
| RCEP A | 2022 | 2022 | 22,5 | RCEPT-A!D2090 |
| RCEP A | 2023 | 2023 | 20 | RCEPT-A!E2090 |
| RCEP A | 2024 | 2024 | 17,5 | RCEPT-A!F2090 |
| RCEP A | 2025 | 2025 | 15 | RCEPT-A!G2090 |
| RCEP A | 2026 | 2026 | 12,5 | RCEPT-A!H2090 |
| RCEP A | 2027 | 2027 | 10 | RCEPT-A!I2090 |
| RCEP B | 2022 | 2022 | 22,5 | B!D2090 |
| RCEP B | 2023 | 2023 | 20 | B!E2090 |
| RCEP B | 2024 | 2024 | 17,5 | B!F2090 |
| RCEP B | 2025 | 2025 | 15 | B!G2090 |
| RCEP B | 2026 | 2026 | 12,5 | B!H2090 |
| RCEP B | 2027 | 2027 | 10 | B!I2090 |
| RCEP C | 2022 | 2022 | 22,5 | C!D2090 |
| RCEP C | 2023 | 2023 | 20 | C!E2090 |
| RCEP C | 2024 | 2024 | 17,5 | C!F2090 |
| RCEP C | 2025 | 2025 | 15 | C!G2090 |
| RCEP C | 2026 | 2026 | 12,5 | C!H2090 |
| RCEP C | 2027 | 2027 | 10 | C!I2090 |
| RCEP D | 2022 | 2022 | 22,7 | D!D2090 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 20,5 | D!E2090 |
| RCEP D | 2024 | 2024 | 18,2 | D!F2090 |
| RCEP D | 2025 | 2025 | 15,9 | D!G2090 |
| RCEP D | 2026 | 2026 | 13,6 | D!H2090 |
| RCEP D | 2027 | 2027 | 11,4 | D!I2090 |
| RCEP E | 2022 | 2022 | 22,5 | E!D2093 |
| RCEP E | 2023 | 2023 | 20 | E!E2093 |
| RCEP E | 2024 | 2024 | 17,5 | E!F2093 |
| RCEP E | 2025 | 2025 | 15 | E!G2093 |
| RCEP E | 2026 | 2026 | 12,5 | E!H2093 |
| RCEP E | 2027 | 2027 | 10 | E!I2093 |
| RCEP F | 2022 | 2022 | 22,5 | F!D2090 |
| RCEP F | 2023 | 2023 | 20 | F!E2090 |
| RCEP F | 2024 | 2024 | 17,5 | F!F2090 |
| RCEP F | 2025 | 2025 | 15 | F!G2090 |
| RCEP F | 2026 | 2026 | 12,5 | F!H2090 |
| RCEP F | 2027 | 2027 | 10 | F!I2090 |
| VIFTA | 2024 | 2024 | 25 | VI!F1947 |
| VIFTA | 2025 | 2025 | 25 | VI!G1947 |
| VIFTA | 2026 | 2026 | 25 | VI!H1947 |
| VIFTA | 2027 | 2027 | 25 | VI!I1947 |

## Asesoría y advertencias

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | Instrumento citado en la fuente; vigencia no verificada |
| 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 |
| FTA-013 | YELLOW | FTA rate not lower than MFN | AHKFTA 25%, VIFTA 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving. | MFN 25% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | No verificado – requiere comprobación |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 1517.90 has 17 lines; 1517.90.20 is distinguished from its siblings by: Liquid margarine. | 1517.90.10 Imitation ghee; 1517.90.30 Of a kind used as mould release preparations; 1517.90.43 Shortening; 1517.90.44 Imitation lard; 1517.90.50 Other solid mixtures or preparations of vegetable fats or oils or of their fractions; 1517.90.61 In which ground-nut oil predominates | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | 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 |

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|---|---|---|---|---|---|---|---|
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 1517.90.20. 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 1517.90.20 was checked against BT2026 (cell BT2026!N2082), 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 |

## Política de la partida

| Política de la partida |
|---|
| HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021) |

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.