

Dettaglio SA 1517.90.66

|                      |                                                                                                                                                                                                                                                                                                                                                                                  |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Codice SA            | 1517.90.66                                                                                                                                                                                                                                                                                                                                                                       |
| Descrizione          | 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: / - - Other liquid mixtures or preparations of vegetable fats or oils or of their fractions: / - - - In which palm kernel olein predominates |
| Unità                | kg/lít                                                                                                                                                                                                                                                                                                                                                                           |
| Generato il          | 30/10/2026 23:27:07                                                                                                                                                                                                                                                                                                                                                              |
| Versione dei dati    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                                                                       |
| Stato della verifica | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata.                                                                                                                                                                                                                                                     |
| Link                 | <a href="https://vietnamtariff.com/hs-code/15179066/">https://vietnamtariff.com/hs-code/15179066/</a>                                                                                                                                                                                                                                                                            |

Imposte applicabili nel 2026

| Regime tariffario                | Valore di origine | Aliquota              | Base giuridica | in vigore  | Fonte        |
|----------------------------------|-------------------|-----------------------|----------------|------------|--------------|
| Dazio all'importazione ordinario | 45                | 45%                   | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K2094 |
| Preferenziale (NPF)              | 30                | 30%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N2094 |
| IVA                              | 8/10              | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q2094 |
| Imposta speciale sui consumi     |                   | Nessun dato           |                |            |              |
| Imposta ambientale               |                   | Nessun dato           |                |            |              |
| Dazio all'esportazione           |                   | Nessun dato           |                |            |              |
| Aliquota all'esportazione CPTPP  |                   | Nessun dato           |                |            |              |
| Aliquota all'esportazione EVFTA  |                   | Nessun dato           |                |            |              |
| Aliquota all'esportazione UKVFTA |                   | Nessun dato           |                |            |              |

Aliquote preferenziali speciali (ALS) - 2026

| FTA | Valore di origine | Aliquota | Base dei dati | Periodo | Prova dell'origine | Base giuridica | Stato |
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|

|                   |             |                     |                            |                                        |                                   |                |            |
|-------------------|-------------|---------------------|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| AANZFTA           | 0           | 0%                  | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem |
| ACFTA             | 0           | 0%                  | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AJCEP             | 0           | 0%                  | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA             | 0(-MY, PH)  | 0% (eccetto MY, PH) | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA             | 0           | 0%                  | Tariffa consolidata BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| VCFTA             | 0           | 0%                  | Tariffa consolidata BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| VJEPA             | 0           | 0%                  | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem |
| VKFTA             | 0           | 0%                  | Tariffa consolidata BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU           | 0           | 0%                  | Tariffa consolidata BT2026 | 2026                                   | EAV                               | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO            | 0           | 0%                  | Tariffa consolidata BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem |
| AIFTA             | 5           | 5%                  | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| CPTPP             | 5,4; M: 8,1 | 5,4% · M: 8.1%      | Tariffa consolidata BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA             | 10,9        | 10,9%               | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA            | 10,9        | 10,9%               | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 15          | 15%                 | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato B) | 15          | 15%                 | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

|                   |      |                   |                            |      |                                   |                |                     |
|-------------------|------|-------------------|----------------------------|------|-----------------------------------|----------------|---------------------|
| RCEP (Allegato C) | 15   | 15%               | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| RCEP (Allegato E) | 15   | 15%               | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| RCEP (Allegato F) | 15   | 15%               | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| RCEP (Allegato D) | 16,4 | 16,4%             | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| VIFTA             | 30   | 30%               | Tariffa consolidata BT2026 | 2026 | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem          |
| VN-CAM            |      | Nessun dato       | Nessun dato                |      | S                                 | 56/2026/NĐ-CP  | Nessun dato         |
| VNCU              |      | Nessun dato       | Nessun dato                |      | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | Nessun dato         |
| AHKFTA            | *    | * non ammissibile | Tariffa consolidata BT2026 | 2026 | AHK                               | 123/2022/NĐ-CP | Non ammissibile (*) |

Storico delle aliquote / riduzione per anno

| FTA   | Periodo                                | Anno | Valore di origine | Fonte    |
|-------|----------------------------------------|------|-------------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AC!E2097 |
| ATIGA | 2022                                   | 2022 | 0                 | AT!E2070 |
| ATIGA | 2023                                   | 2023 | 0                 | AT!F2070 |
| ATIGA | 2024                                   | 2024 | 0                 | AT!G2070 |
| ATIGA | 2025                                   | 2025 | 0                 | AT!H2070 |
| ATIGA | 2026                                   | 2026 | 0                 | AT!I2070 |
| ATIGA | 2027                                   | 2027 | 0                 | AT!J2070 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 3                 | AJ!E2100 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | AJ!F2100 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | AJ!G2100 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | AJ!H2100 |

| FTA     | Periodo                                | Anno | Valore di origine | Fonte      |
|---------|----------------------------------------|------|-------------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | AJ!I2100   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | AJ!J2100   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 5                 | VJ!E2102   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2.5               | VJ!F2102   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | VJ!G2102   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | VJ!H2102   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | VJ!I2102   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | VJ!J2102   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AK!F2104   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AANZ!H2072 |
| AIFTA   | 30/12/2022                             | 2022 | 5                 | AI!F2072   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 5                 | AI!G2072   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 5                 | AI!H2072   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 5                 | AI!I2072   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 5                 | AI!J2072   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 5                 | AI!K2072   |
| VKFTA   | 2022                                   | 2022 | 0                 | VK!E2070   |
| VKFTA   | 2023                                   | 2023 | 0                 | VK!F2070   |
| VKFTA   | 2024                                   | 2024 | 0                 | VK!G2070   |
| VKFTA   | 2025                                   | 2025 | 0                 | VK!H2070   |
| VKFTA   | 2026                                   | 2026 | 0                 | VK!I2070   |
| VKFTA   | 2027                                   | 2027 | 0                 | VK!J2070   |
| VCFTA   | 2022                                   | 2022 | 8                 | VC!D2111   |
| VCFTA   | 2023                                   | 2023 | 4                 | VC!E2111   |
| VCFTA   | 2024                                   | 2024 | 0                 | VC!F2111   |
| VCFTA   | 2025                                   | 2025 | 0                 | VC!G2111   |

| FTA     | Periodo | Anno | Valore di origine | Fonte       |
|---------|---------|------|-------------------|-------------|
| VCFTA   | 2026    | 2026 | 0                 | VC!H2111    |
| VCFTA   | 2027    | 2027 | 0                 | VC!I2111    |
| VN-EAEU | 2022    | 2022 | 8,2               | EAV!D2110   |
| VN-EAEU | 2023    | 2023 | 5,5               | EAV!E2110   |
| VN-EAEU | 2024    | 2024 | 2,7               | EAV!F2110   |
| VN-EAEU | 2025    | 2025 | 0                 | EAV!G2110   |
| VN-EAEU | 2026    | 2026 | 0                 | EAV!H2110   |
| VN-EAEU | 2027    | 2027 | 0                 | EAV!I2110   |
| AHKFTA  | 2022    | 2022 | *                 | AKH!D2116   |
| AHKFTA  | 2023    | 2023 | *                 | AKH!E2116   |
| AHKFTA  | 2024    | 2024 | *                 | AKH!F2116   |
| AHKFTA  | 2025    | 2025 | *                 | AKH!G2116   |
| AHKFTA  | 2026    | 2026 | *                 | AKH!H2116   |
| AHKFTA  | 2027    | 2027 | *                 | AKH!I2116   |
| EVFTA   | 2022    | 2022 | 21,8              | EV-NK!D2075 |
| EVFTA   | 2023    | 2023 | 19                | EV-NK!E2075 |
| EVFTA   | 2024    | 2024 | 16,3              | EV-NK!F2075 |
| EVFTA   | 2025    | 2025 | 13,6              | EV-NK!G2075 |
| EVFTA   | 2026    | 2026 | 10,9              | EV-NK!H2075 |
| EVFTA   | 2027    | 2027 | 8,1               | EV-NK!I2075 |
| UKVFTA  | 2022    | 2022 | 21,8              | UKV!D2077   |
| UKVFTA  | 2023    | 2023 | 19                | UKV!E2077   |
| UKVFTA  | 2024    | 2024 | 16,3              | UKV!F2077   |
| UKVFTA  | 2025    | 2025 | 13,6              | UKV!G2077   |
| UKVFTA  | 2026    | 2026 | 10,9              | UKV!H2077   |
| UKVFTA  | 2027    | 2027 | 8,1               | UKV!I2077   |

| FTA    | Periodo | Anno           | Valore di origine | Fonte         |
|--------|---------|----------------|-------------------|---------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 19                | CPTPP!D2077   |
| CPTPP  | (II)    | 2022 (DERIVED) | 16,3              | CPTPP!E2077   |
| CPTPP  | (III)   | 2023 (DERIVED) | 13,6              | CPTPP!F2077   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 10,9              | CPTPP!G2077   |
| CPTPP  | (V)     | 2025 (DERIVED) | 8,1               | CPTPP!H2077   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 5,4               | CPTPP!I2077   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 2,7               | CPTPP!J2077   |
| RCEP A | 2022    | 2022           | 27                | RCEPT-A!D2102 |
| RCEP A | 2023    | 2023           | 24                | RCEPT-A!E2102 |
| RCEP A | 2024    | 2024           | 21                | RCEPT-A!F2102 |
| RCEP A | 2025    | 2025           | 18                | RCEPT-A!G2102 |
| RCEP A | 2026    | 2026           | 15                | RCEPT-A!H2102 |
| RCEP A | 2027    | 2027           | 12                | RCEPT-A!I2102 |
| RCEP B | 2022    | 2022           | 27                | B!D2102       |
| RCEP B | 2023    | 2023           | 24                | B!E2102       |
| RCEP B | 2024    | 2024           | 21                | B!F2102       |
| RCEP B | 2025    | 2025           | 18                | B!G2102       |
| RCEP B | 2026    | 2026           | 15                | B!H2102       |
| RCEP B | 2027    | 2027           | 12                | B!I2102       |
| RCEP C | 2022    | 2022           | 27                | C!D2102       |
| RCEP C | 2023    | 2023           | 24                | C!E2102       |
| RCEP C | 2024    | 2024           | 21                | C!F2102       |
| RCEP C | 2025    | 2025           | 18                | C!G2102       |
| RCEP C | 2026    | 2026           | 15                | C!H2102       |
| RCEP C | 2027    | 2027           | 12                | C!I2102       |
| RCEP D | 2022    | 2022           | 27,3              | D!D2102       |

| FTA    | Periodo | Anno | Valore di origine | Fonte    |
|--------|---------|------|-------------------|----------|
| RCEP D | 2023    | 2023 | 24,5              | D!E2102  |
| RCEP D | 2024    | 2024 | 21,8              | D!F2102  |
| RCEP D | 2025    | 2025 | 19,1              | D!G2102  |
| RCEP D | 2026    | 2026 | 16,4              | D!H2102  |
| RCEP D | 2027    | 2027 | 13,6              | D!I2102  |
| RCEP E | 2022    | 2022 | 27                | E!D2105  |
| RCEP E | 2023    | 2023 | 24                | E!E2105  |
| RCEP E | 2024    | 2024 | 21                | E!F2105  |
| RCEP E | 2025    | 2025 | 18                | E!G2105  |
| RCEP E | 2026    | 2026 | 15                | E!H2105  |
| RCEP E | 2027    | 2027 | 12                | E!I2105  |
| RCEP F | 2022    | 2022 | 27                | F!D2102  |
| RCEP F | 2023    | 2023 | 24                | F!E2102  |
| RCEP F | 2024    | 2024 | 21                | F!F2102  |
| RCEP F | 2025    | 2025 | 18                | F!G2102  |
| RCEP F | 2026    | 2026 | 15                | F!H2102  |
| RCEP F | 2027    | 2027 | 12                | F!I2102  |
| VIFTA  | 2024    | 2024 | 30                | VI!F1959 |
| VIFTA  | 2025    | 2025 | 30                | VI!G1959 |
| VIFTA  | 2026    | 2026 | 30                | VI!H1959 |
| VIFTA  | 2027    | 2027 | 30                | VI!I1959 |

Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|

|         |        |                                                      |                                                                                                                                          |                                                                                                                                                                                                                                                                    |                |                                                                                                              |                                                  |
|---------|--------|------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------------------------------------------------------------------------------------------|--------------------------------------------------|
| 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.                       | Atto citato nella fonte; validità non verificata |
| FTA-009 | YELLOW | CPTPP: separate "M:" rate                            | The CPTPP cell "5,4; M: 8,1" has a general 5,4% and an "M:" 8.1% 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.                                       | Non verificato – controllo necessario            |
| FTA-010 | YELLOW | Consolidated vs FTA schedule discrepancy             | CPTPP: consolidated BT2026 shows "5,4; M: 8,1", the FTA schedule for period (VI) shows "5,4".                                            |                                                                                                                                                                                                                                                                    | 115/2022/NĐ-CP | Check the original Decree and amendments to determine the correct rate.                                      | Non verificato – controllo necessario            |
| FTA-013 | YELLOW | FTA rate not lower than MFN                          | VIFTA 30%: the preferential rate is equal to or higher than the MFN rate (30%) in the source tariff – claiming the FTA brings no saving. | MFN 30%                                                                                                                                                                                                                                                            |                | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Non verificato – controllo necessario            |
| HS-003  | YELLOW | Classification Review Required – similar lines exist | Subheading 1517.90 has 17 lines; 1517.90.66 is distinguished from its siblings by: In which palm kernel olein predominates.              | 1517.90.10 Imitation ghee; 1517.90.20 Liquid margarine; 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 | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain.                  | Non verificato – controllo necessario            |
| 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.                                               | Non verificato – controllo necessario            |
| 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).              | Non verificato – controllo necessario            |

|        |       |                                                            |                                                                                                      |  |               |                                                                                                          |                                                   |
|--------|-------|------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--|---------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| TR-004 | GRAY  | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 1517.90.66. This does NOT mean there is no risk.         |  |               | Check the MOIT Trade Remedies Authority database.                                                        | Non verificato – controllo necessario             |
| DQ-001 | GREEN | MFN rate present in the source                             | The MFN rate 30% for 1517.90.66 was checked against BT2026 (cell BT2026!N2094), 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. | Verificato rispetto al file tariffario di origine |

### Politica della voce

| Politica della voce                                 |
|-----------------------------------------------------|
| HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021) |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.