# Dettaglio SA 1518.00.16

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| **Codice SA** | 1518.00.16 |
| **Descrizione** | Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included / - Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified excluding those of heading 15.16: / - - Olive oil and its fractions |
| **Unità** | kg/lít |
| **Generato il** | 12/11/2026 05:44:56 |
| **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** | https://vietnamtariff.com/hs-code/15180016/ |

## Imposte applicabili nel 2026

| Regime tariffario | Valore di origine | Aliquota | Base giuridica | in vigore | Fonte |
|---|---|---|---|---|---|
| Dazio all'importazione ordinario | 7.5 | 7,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K2105 |
| Preferenziale (NPF) | 5 | 5% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N2105 |
| IVA | 8/10 | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q2105 |
| 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 |
| AHKFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/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 | 0% | 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 |
| CPTPP | 0 | 0% | Tariffa consolidata BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato B) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato C) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato D) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato E) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato F) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/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 |
| EVFTA | 1,8 | 1,8% | Tariffa consolidata BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 1,8 | 1,8% | Tariffa consolidata BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VIFTA | 3.5 | 3,5% | 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 |

## Storico delle aliquote / riduzione per anno

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E2109 |
| ATIGA | 2022 | 2022 | 0 | AT!E2082 |
| ATIGA | 2023 | 2023 | 0 | AT!F2082 |
| ATIGA | 2024 | 2024 | 0 | AT!G2082 |
| ATIGA | 2025 | 2025 | 0 | AT!H2082 |
| ATIGA | 2026 | 2026 | 0 | AT!I2082 |
| ATIGA | 2027 | 2027 | 0 | AT!J2082 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E2112 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F2112 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G2112 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H2112 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I2112 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J2112 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E2114 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F2114 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G2114 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H2114 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I2114 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J2114 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F2116 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H2084 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F2084 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G2084 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H2084 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I2084 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J2084 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K2084 |
| VKFTA | 2022 | 2022 | 0 | VK!E2082 |
| VKFTA | 2023 | 2023 | 0 | VK!F2082 |
| VKFTA | 2024 | 2024 | 0 | VK!G2082 |
| VKFTA | 2025 | 2025 | 0 | VK!H2082 |
| VKFTA | 2026 | 2026 | 0 | VK!I2082 |
| VKFTA | 2027 | 2027 | 0 | VK!J2082 |
| VCFTA | 2022 | 2022 | 0 | VC!D2123 |
| VCFTA | 2023 | 2023 | 0 | VC!E2123 |
| VCFTA | 2024 | 2024 | 0 | VC!F2123 |
| VCFTA | 2025 | 2025 | 0 | VC!G2123 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H2123 |
| VCFTA | 2027 | 2027 | 0 | VC!I2123 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D2122 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E2122 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F2122 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G2122 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H2122 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I2122 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D2128 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E2128 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F2128 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G2128 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H2128 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I2128 |
| EVFTA | 2022 | 2022 | 3,6 | EV-NK!D2087 |
| EVFTA | 2023 | 2023 | 3,1 | EV-NK!E2087 |
| EVFTA | 2024 | 2024 | 2,7 | EV-NK!F2087 |
| EVFTA | 2025 | 2025 | 2,2 | EV-NK!G2087 |
| EVFTA | 2026 | 2026 | 1,8 | EV-NK!H2087 |
| EVFTA | 2027 | 2027 | 1,3 | EV-NK!I2087 |
| UKVFTA | 2022 | 2022 | 3,6 | UKV!D2089 |
| UKVFTA | 2023 | 2023 | 3,1 | UKV!E2089 |
| UKVFTA | 2024 | 2024 | 2,7 | UKV!F2089 |
| UKVFTA | 2025 | 2025 | 2,2 | UKV!G2089 |
| UKVFTA | 2026 | 2026 | 1,8 | UKV!H2089 |
| UKVFTA | 2027 | 2027 | 1,3 | UKV!I2089 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 2,1 | CPTPP!D2091 |
| CPTPP | (II) | 2022 (DERIVED) | 1,4 | CPTPP!E2091 |
| CPTPP | (III) | 2023 (DERIVED) | 0,7 | CPTPP!F2091 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G2091 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H2091 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I2091 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J2091 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D2114 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E2114 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F2114 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G2114 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H2114 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I2114 |
| RCEP B | 2022 | 2022 | 0 | B!D2114 |
| RCEP B | 2023 | 2023 | 0 | B!E2114 |
| RCEP B | 2024 | 2024 | 0 | B!F2114 |
| RCEP B | 2025 | 2025 | 0 | B!G2114 |
| RCEP B | 2026 | 2026 | 0 | B!H2114 |
| RCEP B | 2027 | 2027 | 0 | B!I2114 |
| RCEP C | 2022 | 2022 | 0 | C!D2114 |
| RCEP C | 2023 | 2023 | 0 | C!E2114 |
| RCEP C | 2024 | 2024 | 0 | C!F2114 |
| RCEP C | 2025 | 2025 | 0 | C!G2114 |
| RCEP C | 2026 | 2026 | 0 | C!H2114 |
| RCEP C | 2027 | 2027 | 0 | C!I2114 |
| RCEP D | 2022 | 2022 | 0 | D!D2114 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E2114 |
| RCEP D | 2024 | 2024 | 0 | D!F2114 |
| RCEP D | 2025 | 2025 | 0 | D!G2114 |
| RCEP D | 2026 | 2026 | 0 | D!H2114 |
| RCEP D | 2027 | 2027 | 0 | D!I2114 |
| RCEP E | 2022 | 2022 | 0 | E!D2117 |
| RCEP E | 2023 | 2023 | 0 | E!E2117 |
| RCEP E | 2024 | 2024 | 0 | E!F2117 |
| RCEP E | 2025 | 2025 | 0 | E!G2117 |
| RCEP E | 2026 | 2026 | 0 | E!H2117 |
| RCEP E | 2027 | 2027 | 0 | E!I2117 |
| RCEP F | 2022 | 2022 | 0 | F!D2114 |
| RCEP F | 2023 | 2023 | 0 | F!E2114 |
| RCEP F | 2024 | 2024 | 0 | F!F2114 |
| RCEP F | 2025 | 2025 | 0 | F!G2114 |
| RCEP F | 2026 | 2026 | 0 | F!H2114 |
| RCEP F | 2027 | 2027 | 0 | F!I2114 |
| VIFTA | 2024 | 2024 | 4.5 | VI!F1970 |
| VIFTA | 2025 | 2025 | 4 | VI!G1970 |
| VIFTA | 2026 | 2026 | 3.5 | VI!H1970 |
| VIFTA | 2027 | 2027 | 3 | VI!I1970 |

## 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 |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 1518.00 has 16 lines; 1518.00.16 is distinguished from its siblings by: Olive oil and its fractions. | 1518.00.12 Animal fats and oils; 1518.00.14 Ground-nut, soya-bean, palm or coconut oil; 1518.00.15 Linseed oil and its fractions; 1518.00.19 Other; 1518.00.20 Inedible mixtures or preparations of animal fats or oils or of fractions of different animal fats or oils; 1518.00.32 Of palm oil or palm kernel olein, neutralised, bleached and deodorised (NBD) or refined, bleached and deodorised (RBD) | 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 1518.00.16. 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 5% for 1518.00.16 was checked against BT2026 (cell BT2026!N2105), 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.