Vietnam Tariff Intelligence

HS 1516.10.90 detail

HS code	1516.10.90
Description	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 / - Animal fats and oils and their fractions: / - - Other
Unit	kg/lít
Generated	05/11/2026 08:43:33
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/15161090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	33	33%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2023
Preferential (MFN)	22	22%	26/2023/NĐ-CP	2023-07-15	BT2026!N2023
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2023
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
CPTPP	4,5; M: 6,8	4.5% · M: 6.8%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	8	8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	8	8%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	11	11%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	11	11%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	11	11%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	11	11%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	11	11%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	12	12%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2025
ATIGA	2022	2022	0	AT!E1998
ATIGA	2023	2023	0	AT!F1998
ATIGA	2024	2024	0	AT!G1998
ATIGA	2025	2025	0	AT!H1998
ATIGA	2026	2026	0	AT!I1998
ATIGA	2027	2027	0	AT!J1998
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E2028
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2028
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2028

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2028
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2028
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2028
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E2030
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F2030
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2030
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2030
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2030
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2030
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2032
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2000
AIFTA	30/12/2022	2022	0	AI!F2000
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2000
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2000
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2000
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2000
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2000
VKFTA	2022	2022	0	VK!E1998
VKFTA	2023	2023	0	VK!F1998
VKFTA	2024	2024	0	VK!G1998
VKFTA	2025	2025	0	VK!H1998
VKFTA	2026	2026	0	VK!I1998
VKFTA	2027	2027	0	VK!J1998
VCFTA	2022	2022	5	VC!D2039
VCFTA	2023	2023	2	VC!E2039
VCFTA	2024	2024	0	VC!F2039

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2039
VCFTA	2026	2026	0	VC!H2039
VCFTA	2027	2027	0	VC!I2039
VN-EAEU	2022	2022	6	EAV!D2038
VN-EAEU	2023	2023	4	EAV!E2038
VN-EAEU	2024	2024	2	EAV!F2038
VN-EAEU	2025	2025	0	EAV!G2038
VN-EAEU	2026	2026	0	EAV!H2038
VN-EAEU	2027	2027	0	EAV!I2038
AHKFTA	2022	2022	13	AKH!D2044
AHKFTA	2023	2023	9	AKH!E2044
AHKFTA	2024	2024	9	AKH!F2044
AHKFTA	2025	2025	4	AKH!G2044
AHKFTA	2026	2026	4	AKH!H2044
AHKFTA	2027	2027	0	AKH!I2044
EVFTA	2022	2022	16	EV-NK!D2003
EVFTA	2023	2023	14	EV-NK!E2003
EVFTA	2024	2024	12	EV-NK!F2003
EVFTA	2025	2025	10	EV-NK!G2003
EVFTA	2026	2026	8	EV-NK!H2003
EVFTA	2027	2027	6	EV-NK!I2003
UKVFTA	2022	2022	16	UKV!D2005
UKVFTA	2023	2023	14	UKV!E2005
UKVFTA	2024	2024	12	UKV!F2005
UKVFTA	2025	2025	10	UKV!G2005
UKVFTA	2026	2026	8	UKV!H2005

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	6	UKV!I2005
CPTPP	(I)	2021 (DERIVED)	15,9	CPTPP!D2005
CPTPP	(II)	2022 (DERIVED)	13,6	CPTPP!E2005
CPTPP	(III)	2023 (DERIVED)	11,3	CPTPP!F2005
CPTPP	(IV)	2024 (DERIVED)	9	CPTPP!G2005
CPTPP	(V)	2025 (DERIVED)	6,8	CPTPP!H2005
CPTPP	(VI)	2026 (DERIVED)	4,5	CPTPP!I2005
CPTPP	(VII)	2027 (DERIVED)	2,2	CPTPP!J2005
RCEP A	2022	2022	19,8	RCEPT-A!D2030
RCEP A	2023	2023	17,6	RCEPT-A!E2030
RCEP A	2024	2024	15,4	RCEPT-A!F2030
RCEP A	2025	2025	13,2	RCEPT-A!G2030
RCEP A	2026	2026	11	RCEPT-A!H2030
RCEP A	2027	2027	8,8	RCEPT-A!I2030
RCEP B	2022	2022	19,8	B!D2030
RCEP B	2023	2023	17,6	B!E2030
RCEP B	2024	2024	15,4	B!F2030
RCEP B	2025	2025	13,2	B!G2030
RCEP B	2026	2026	11	B!H2030
RCEP B	2027	2027	8,8	B!I2030
RCEP C	2022	2022	19,8	C!D2030
RCEP C	2023	2023	17,6	C!E2030
RCEP C	2024	2024	15,4	C!F2030
RCEP C	2025	2025	13,2	C!G2030
RCEP C	2026	2026	11	C!H2030
RCEP C	2027	2027	8,8	C!I2030

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D2030
RCEP D	2023	2023	18	D!E2030
RCEP D	2024	2024	16	D!F2030
RCEP D	2025	2025	14	D!G2030
RCEP D	2026	2026	12	D!H2030
RCEP D	2027	2027	10	D!I2030
RCEP E	2022	2022	19,8	E!D2033
RCEP E	2023	2023	17,6	E!E2033
RCEP E	2024	2024	15,4	E!F2033
RCEP E	2025	2025	13,2	E!G2033
RCEP E	2026	2026	11	E!H2033
RCEP E	2027	2027	8,8	E!I2033
RCEP F	2022	2022	19,8	F!D2030
RCEP F	2023	2023	17,6	F!E2030
RCEP F	2024	2024	15,4	F!F2030
RCEP F	2025	2025	13,2	F!G2030
RCEP F	2026	2026	11	F!H2030
RCEP F	2027	2027	8,8	F!I2030
VIFTA	2024	2024	*	VI!F1888
VIFTA	2025	2025	*	VI!G1888
VIFTA	2026	2026	*	VI!H1888
VIFTA	2027	2027	*	VI!I1888

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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.	Not verified – check required
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.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1516.10 has 2 lines; 1516.10.90 is distinguished from its siblings by: Other.	1516.10.20 Re-esterified	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 1516.10.90. 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 22% for 1516.10.90 was checked against BT2026 (cell BT2026!N2023), 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.