HS 1516.20.23 detail

HS code	1516.20.23
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 / - Vegetable fats and oils and their fractions: / - - Re-esterified, of oil palm: / - - - Of palm kernels, crude
Unit	kg/lít
Generated	07/11/2026 21:39:04
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/15162023/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2035
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N2035
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2035
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
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(-MY, PH)	0% (except MY, PH)	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
CPTPP	4,5; M: 6,8	4.5% · M: 6.8%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
EVFTA	9	9%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	9	9%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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

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 1516.20 has 43 lines; 1516.20.23 is distinguished from its siblings by: Of palm kernels, crude.	1516.20.11 Of soya beans; 1516.20.12 Of maize; 1516.20.14 Of coconuts; 1516.20.17 Of ground-nuts; 1516.20.18 Of linseed; 1516.20.19 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
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.	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 1516.20.23. 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 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.	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.