Vietnam Tariff Intelligence

HS 1516.20.35 detail

HS code	1516.20.35
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: / - - Hydrogenated, in flakes: / - - - Of palm kernels
Unit	kg/lít
Generated	04/11/2026 23:58:46
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/15162035/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2045
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N2045
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2045
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)	0% (except MY)	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
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/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	6	6%	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)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	16,4	16.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	17.1	17.1%	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!E2047
ATIGA	2022	2022	0	AT!E2020
ATIGA	2023	2023	0	AT!F2020
ATIGA	2024	2024	0	AT!G2020
ATIGA	2025	2025	0	AT!H2020
ATIGA	2026	2026	0	AT!I2020
ATIGA	2027	2027	0	AT!J2020
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E2050
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2050
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2050
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2050

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2050
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2050
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E2052
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F2052
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2052
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2052
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2052
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2052
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2054
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2022
AIFTA	30/12/2022	2022	0	AI!F2022
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2022
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2022
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2022
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2022
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2022
VKFTA	2022	2022	0	VK!E2020
VKFTA	2023	2023	0	VK!F2020
VKFTA	2024	2024	0	VK!G2020
VKFTA	2025	2025	0	VK!H2020
VKFTA	2026	2026	0	VK!I2020
VKFTA	2027	2027	0	VK!J2020
VCFTA	2022	2022	5	VC!D2061
VCFTA	2023	2023	3	VC!E2061
VCFTA	2024	2024	0	VC!F2061
VCFTA	2025	2025	0	VC!G2061

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H2061
VCFTA	2027	2027	0	VC!I2061
VN-EAEU	2022	2022	6,8	EAV!D2060
VN-EAEU	2023	2023	4,5	EAV!E2060
VN-EAEU	2024	2024	2,3	EAV!F2060
VN-EAEU	2025	2025	0	EAV!G2060
VN-EAEU	2026	2026	0	EAV!H2060
VN-EAEU	2027	2027	0	EAV!I2060
AHKFTA	2022	2022	18	AKH!D2066
AHKFTA	2023	2023	12	AKH!E2066
AHKFTA	2024	2024	12	AKH!F2066
AHKFTA	2025	2025	6	AKH!G2066
AHKFTA	2026	2026	6	AKH!H2066
AHKFTA	2027	2027	0	AKH!I2066
EVFTA	2022	2022	18,1	EV-NK!D2025
EVFTA	2023	2023	15,9	EV-NK!E2025
EVFTA	2024	2024	13,6	EV-NK!F2025
EVFTA	2025	2025	11,3	EV-NK!G2025
EVFTA	2026	2026	9	EV-NK!H2025
EVFTA	2027	2027	6,8	EV-NK!I2025
UKVFTA	2022	2022	18,1	UKV!D2027
UKVFTA	2023	2023	15,9	UKV!E2027
UKVFTA	2024	2024	13,6	UKV!F2027
UKVFTA	2025	2025	11,3	UKV!G2027
UKVFTA	2026	2026	9	UKV!H2027
UKVFTA	2027	2027	6,8	UKV!I2027

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	12,5	CPTPP!D2027
CPTPP	(II)	2022 (DERIVED)	9,3	CPTPP!E2027
CPTPP	(III)	2023 (DERIVED)	6,2	CPTPP!F2027
CPTPP	(IV)	2024 (DERIVED)	3,1	CPTPP!G2027
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2027
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2027
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2027
RCEP A	2022	2022	27	RCEPT-A!D2052
RCEP A	2023	2023	24	RCEPT-A!E2052
RCEP A	2024	2024	21	RCEPT-A!F2052
RCEP A	2025	2025	18	RCEPT-A!G2052
RCEP A	2026	2026	15	RCEPT-A!H2052
RCEP A	2027	2027	12	RCEPT-A!I2052
RCEP B	2022	2022	27	B!D2052
RCEP B	2023	2023	24	B!E2052
RCEP B	2024	2024	21	B!F2052
RCEP B	2025	2025	18	B!G2052
RCEP B	2026	2026	15	B!H2052
RCEP B	2027	2027	12	B!I2052
RCEP C	2022	2022	27	C!D2052
RCEP C	2023	2023	24	C!E2052
RCEP C	2024	2024	21	C!F2052
RCEP C	2025	2025	18	C!G2052
RCEP C	2026	2026	15	C!H2052
RCEP C	2027	2027	12	C!I2052
RCEP D	2022	2022	27,3	D!D2052

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	24,5	D!E2052
RCEP D	2024	2024	21,8	D!F2052
RCEP D	2025	2025	19,1	D!G2052
RCEP D	2026	2026	16,4	D!H2052
RCEP D	2027	2027	13,6	D!I2052
RCEP E	2022	2022	27	E!D2055
RCEP E	2023	2023	24	E!E2055
RCEP E	2024	2024	21	E!F2055
RCEP E	2025	2025	18	E!G2055
RCEP E	2026	2026	15	E!H2055
RCEP E	2027	2027	12	E!I2055
RCEP F	2022	2022	27	F!D2052
RCEP F	2023	2023	24	F!E2052
RCEP F	2024	2024	21	F!F2052
RCEP F	2025	2025	18	F!G2052
RCEP F	2026	2026	15	F!H2052
RCEP F	2027	2027	12	F!I2052
VIFTA	2024	2024	25.7	VI!F1910
VIFTA	2025	2025	21.4	VI!G1910
VIFTA	2026	2026	17.1	VI!H1910
VIFTA	2027	2027	12.9	VI!I1910

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1516.20 has 43 lines; 1516.20.35 is distinguished from its siblings by: Of palm kernels.	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
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 1516.20.35. 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 30% for 1516.20.35 was checked against BT2026 (cell BT2026!N2045), 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.