Vietnam Tariff Intelligence

HS 1516.20.59 detail

HS code	1516.20.59
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: / - - Inter-esterified: / - - - Other
Unit	kg/lít
Generated	10/11/2026 08:55:53
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/15162059/

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!K2062
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N2062
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2062
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(-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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E2064
ATIGA	2022	2022	0	AT!E2037
ATIGA	2023	2023	0	AT!F2037
ATIGA	2024	2024	0	AT!G2037
ATIGA	2025	2025	0	AT!H2037
ATIGA	2026	2026	0	AT!I2037
ATIGA	2027	2027	0	AT!J2037
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E2067
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2067
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2067

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2067
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2067
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2067
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E2069
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F2069
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2069
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2069
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2069
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2069
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2071
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2039
AIFTA	30/12/2022	2022	0	AI!F2039
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2039
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2039
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2039
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2039
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2039
VKFTA	2022	2022	0	VK!E2037
VKFTA	2023	2023	0	VK!F2037
VKFTA	2024	2024	0	VK!G2037
VKFTA	2025	2025	0	VK!H2037
VKFTA	2026	2026	0	VK!I2037
VKFTA	2027	2027	0	VK!J2037
VCFTA	2022	2022	5	VC!D2078
VCFTA	2023	2023	3	VC!E2078
VCFTA	2024	2024	0	VC!F2078

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2078
VCFTA	2026	2026	0	VC!H2078
VCFTA	2027	2027	0	VC!I2078
VN-EAEU	2022	2022	6,8	EAV!D2077
VN-EAEU	2023	2023	4,5	EAV!E2077
VN-EAEU	2024	2024	2,3	EAV!F2077
VN-EAEU	2025	2025	0	EAV!G2077
VN-EAEU	2026	2026	0	EAV!H2077
VN-EAEU	2027	2027	0	EAV!I2077
AHKFTA	2022	2022	18	AKH!D2083
AHKFTA	2023	2023	12	AKH!E2083
AHKFTA	2024	2024	12	AKH!F2083
AHKFTA	2025	2025	6	AKH!G2083
AHKFTA	2026	2026	6	AKH!H2083
AHKFTA	2027	2027	0	AKH!I2083
EVFTA	2022	2022	18,1	EV-NK!D2042
EVFTA	2023	2023	15,9	EV-NK!E2042
EVFTA	2024	2024	13,6	EV-NK!F2042
EVFTA	2025	2025	11,3	EV-NK!G2042
EVFTA	2026	2026	9	EV-NK!H2042
EVFTA	2027	2027	6,8	EV-NK!I2042
UKVFTA	2022	2022	18,1	UKV!D2044
UKVFTA	2023	2023	15,9	UKV!E2044
UKVFTA	2024	2024	13,6	UKV!F2044
UKVFTA	2025	2025	11,3	UKV!G2044
UKVFTA	2026	2026	9	UKV!H2044

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	6,8	UKV!I2044
CPTPP	(I)	2021 (DERIVED)	12,5	CPTPP!D2044
CPTPP	(II)	2022 (DERIVED)	9,3	CPTPP!E2044
CPTPP	(III)	2023 (DERIVED)	6,2	CPTPP!F2044
CPTPP	(IV)	2024 (DERIVED)	3,1	CPTPP!G2044
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2044
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2044
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2044
RCEP A	2022	2022	27	RCEPT-A!D2069
RCEP A	2023	2023	24	RCEPT-A!E2069
RCEP A	2024	2024	21	RCEPT-A!F2069
RCEP A	2025	2025	18	RCEPT-A!G2069
RCEP A	2026	2026	15	RCEPT-A!H2069
RCEP A	2027	2027	12	RCEPT-A!I2069
RCEP B	2022	2022	27	B!D2069
RCEP B	2023	2023	24	B!E2069
RCEP B	2024	2024	21	B!F2069
RCEP B	2025	2025	18	B!G2069
RCEP B	2026	2026	15	B!H2069
RCEP B	2027	2027	12	B!I2069
RCEP C	2022	2022	27	C!D2069
RCEP C	2023	2023	24	C!E2069
RCEP C	2024	2024	21	C!F2069
RCEP C	2025	2025	18	C!G2069
RCEP C	2026	2026	15	C!H2069
RCEP C	2027	2027	12	C!I2069

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	27,3	D!D2069
RCEP D	2023	2023	24,5	D!E2069
RCEP D	2024	2024	21,8	D!F2069
RCEP D	2025	2025	19,1	D!G2069
RCEP D	2026	2026	16,4	D!H2069
RCEP D	2027	2027	13,6	D!I2069
RCEP E	2022	2022	27	E!D2072
RCEP E	2023	2023	24	E!E2072
RCEP E	2024	2024	21	E!F2072
RCEP E	2025	2025	18	E!G2072
RCEP E	2026	2026	15	E!H2072
RCEP E	2027	2027	12	E!I2072
RCEP F	2022	2022	27	F!D2069
RCEP F	2023	2023	24	F!E2069
RCEP F	2024	2024	21	F!F2069
RCEP F	2025	2025	18	F!G2069
RCEP F	2026	2026	15	F!H2069
RCEP F	2027	2027	12	F!I2069
VIFTA	2024	2024	25.7	VI!F1927
VIFTA	2025	2025	21.4	VI!G1927
VIFTA	2026	2026	17.1	VI!H1927
VIFTA	2027	2027	12.9	VI!I1927

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; 1516.20.59 is distinguished from its siblings by: Other.	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 1516.20.59. 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 1516.20.59 was checked against BT2026 (cell BT2026!N2062), 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.