Vietnam Tariff Intelligence

# HS 1516.20.96 detail

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|---|---|
| **HS code** | 1516.20.96 |
| **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: / - - Elaidinised, other: / - - - Refined, bleached and deodorised (RBD) palm kernel stearin |
| **Unit** | kg/lít |
| **Generated** | 07/11/2026 13:29:21 |
| **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/15162096/ |

## 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!K2072 |
| Preferential (MFN) | 25 | 25% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N2072 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q2072 |
| 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 |
| 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 | 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!E2074 |
| ATIGA | 2022 | 2022 | 0 | AT!E2047 |
| ATIGA | 2023 | 2023 | 0 | AT!F2047 |
| ATIGA | 2024 | 2024 | 0 | AT!G2047 |
| ATIGA | 2025 | 2025 | 0 | AT!H2047 |
| ATIGA | 2026 | 2026 | 0 | AT!I2047 |
| ATIGA | 2027 | 2027 | 0 | AT!J2047 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E2077 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F2077 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G2077 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H2077 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I2077 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J2077 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 4 | VJ!E2079 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2 | VJ!F2079 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G2079 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H2079 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I2079 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J2079 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F2081 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H2049 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F2049 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G2049 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H2049 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I2049 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J2049 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K2049 |
| VKFTA | 2022 | 2022 | 0 | VK!E2047 |
| VKFTA | 2023 | 2023 | 0 | VK!F2047 |
| VKFTA | 2024 | 2024 | 0 | VK!G2047 |
| VKFTA | 2025 | 2025 | 0 | VK!H2047 |
| VKFTA | 2026 | 2026 | 0 | VK!I2047 |
| VKFTA | 2027 | 2027 | 0 | VK!J2047 |
| VCFTA | 2022 | 2022 | 5 | VC!D2088 |
| VCFTA | 2023 | 2023 | 3 | VC!E2088 |
| VCFTA | 2024 | 2024 | 0 | VC!F2088 |
| VCFTA | 2025 | 2025 | 0 | VC!G2088 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H2088 |
| VCFTA | 2027 | 2027 | 0 | VC!I2088 |
| VN-EAEU | 2022 | 2022 | 6,8 | EAV!D2087 |
| VN-EAEU | 2023 | 2023 | 4,5 | EAV!E2087 |
| VN-EAEU | 2024 | 2024 | 2,3 | EAV!F2087 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G2087 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H2087 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I2087 |
| AHKFTA | 2022 | 2022 | 15 | AKH!D2093 |
| AHKFTA | 2023 | 2023 | 10 | AKH!E2093 |
| AHKFTA | 2024 | 2024 | 10 | AKH!F2093 |
| AHKFTA | 2025 | 2025 | 5 | AKH!G2093 |
| AHKFTA | 2026 | 2026 | 5 | AKH!H2093 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I2093 |
| EVFTA | 2022 | 2022 | 18,1 | EV-NK!D2052 |
| EVFTA | 2023 | 2023 | 15,9 | EV-NK!E2052 |
| EVFTA | 2024 | 2024 | 13,6 | EV-NK!F2052 |
| EVFTA | 2025 | 2025 | 11,3 | EV-NK!G2052 |
| EVFTA | 2026 | 2026 | 9 | EV-NK!H2052 |
| EVFTA | 2027 | 2027 | 6,8 | EV-NK!I2052 |
| UKVFTA | 2022 | 2022 | 18,1 | UKV!D2054 |
| UKVFTA | 2023 | 2023 | 15,9 | UKV!E2054 |
| UKVFTA | 2024 | 2024 | 13,6 | UKV!F2054 |
| UKVFTA | 2025 | 2025 | 11,3 | UKV!G2054 |
| UKVFTA | 2026 | 2026 | 9 | UKV!H2054 |
| UKVFTA | 2027 | 2027 | 6,8 | UKV!I2054 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 12,5 | CPTPP!D2054 |
| CPTPP | (II) | 2022 (DERIVED) | 9,3 | CPTPP!E2054 |
| CPTPP | (III) | 2023 (DERIVED) | 6,2 | CPTPP!F2054 |
| CPTPP | (IV) | 2024 (DERIVED) | 3,1 | CPTPP!G2054 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H2054 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I2054 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J2054 |
| RCEP A | 2022 | 2022 | 22,5 | RCEPT-A!D2079 |
| RCEP A | 2023 | 2023 | 20 | RCEPT-A!E2079 |
| RCEP A | 2024 | 2024 | 17,5 | RCEPT-A!F2079 |
| RCEP A | 2025 | 2025 | 15 | RCEPT-A!G2079 |
| RCEP A | 2026 | 2026 | 12,5 | RCEPT-A!H2079 |
| RCEP A | 2027 | 2027 | 10 | RCEPT-A!I2079 |
| RCEP B | 2022 | 2022 | 22,5 | B!D2079 |
| RCEP B | 2023 | 2023 | 20 | B!E2079 |
| RCEP B | 2024 | 2024 | 17,5 | B!F2079 |
| RCEP B | 2025 | 2025 | 15 | B!G2079 |
| RCEP B | 2026 | 2026 | 12,5 | B!H2079 |
| RCEP B | 2027 | 2027 | 10 | B!I2079 |
| RCEP C | 2022 | 2022 | 22,5 | C!D2079 |
| RCEP C | 2023 | 2023 | 20 | C!E2079 |
| RCEP C | 2024 | 2024 | 17,5 | C!F2079 |
| RCEP C | 2025 | 2025 | 15 | C!G2079 |
| RCEP C | 2026 | 2026 | 12,5 | C!H2079 |
| RCEP C | 2027 | 2027 | 10 | C!I2079 |
| RCEP D | 2022 | 2022 | 22,7 | D!D2079 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 20,5 | D!E2079 |
| RCEP D | 2024 | 2024 | 18,2 | D!F2079 |
| RCEP D | 2025 | 2025 | 15,9 | D!G2079 |
| RCEP D | 2026 | 2026 | 13,6 | D!H2079 |
| RCEP D | 2027 | 2027 | 11,4 | D!I2079 |
| RCEP E | 2022 | 2022 | 22,5 | E!D2082 |
| RCEP E | 2023 | 2023 | 20 | E!E2082 |
| RCEP E | 2024 | 2024 | 17,5 | E!F2082 |
| RCEP E | 2025 | 2025 | 15 | E!G2082 |
| RCEP E | 2026 | 2026 | 12,5 | E!H2082 |
| RCEP E | 2027 | 2027 | 10 | E!I2082 |
| RCEP F | 2022 | 2022 | 22,5 | F!D2079 |
| RCEP F | 2023 | 2023 | 20 | F!E2079 |
| RCEP F | 2024 | 2024 | 17,5 | F!F2079 |
| RCEP F | 2025 | 2025 | 15 | F!G2079 |
| RCEP F | 2026 | 2026 | 12,5 | F!H2079 |
| RCEP F | 2027 | 2027 | 10 | F!I2079 |
| VIFTA | 2024 | 2024 | 21,4 | VI!F1937 |
| VIFTA | 2025 | 2025 | 17.9 | VI!G1937 |
| VIFTA | 2026 | 2026 | 14.3 | VI!H1937 |
| VIFTA | 2027 | 2027 | 10.7 | VI!I1937 |

## Advisory & warnings

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | Instrument cited in source; validity not verified |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 1516.20 has 43 lines; 1516.20.96 is distinguished from its siblings by: Refined, bleached and deodorised (RBD) palm kernel stearin. | 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 1516.20.96. 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 1516.20.96 was checked against BT2026 (cell BT2026!N2072), 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 |

## Item policy

| Item policy |
|---|
| HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021) |

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.