Vietnam Tariff Intelligence

# HS 1516.10.20 detail

| | |
|---|---|
| **HS code** | 1516.10.20 |
| **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: / - - Re-esterified |
| **Unit** | kg/lít |
| **Generated** | 06/11/2026 00:59:54 |
| **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/15161020/ |

## 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!K2022 |
| Preferential (MFN) | 22 | 22% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N2022 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q2022 |
| 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!E2024 |
| ATIGA | 2022 | 2022 | 0 | AT!E1997 |
| ATIGA | 2023 | 2023 | 0 | AT!F1997 |
| ATIGA | 2024 | 2024 | 0 | AT!G1997 |
| ATIGA | 2025 | 2025 | 0 | AT!H1997 |
| ATIGA | 2026 | 2026 | 0 | AT!I1997 |
| ATIGA | 2027 | 2027 | 0 | AT!J1997 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E2027 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F2027 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G2027 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H2027 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I2027 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J2027 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 4 | VJ!E2029 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2 | VJ!F2029 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G2029 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H2029 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I2029 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J2029 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F2031 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H1999 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F1999 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G1999 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H1999 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I1999 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J1999 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K1999 |
| VKFTA | 2022 | 2022 | 0 | VK!E1997 |
| VKFTA | 2023 | 2023 | 0 | VK!F1997 |
| VKFTA | 2024 | 2024 | 0 | VK!G1997 |
| VKFTA | 2025 | 2025 | 0 | VK!H1997 |
| VKFTA | 2026 | 2026 | 0 | VK!I1997 |
| VKFTA | 2027 | 2027 | 0 | VK!J1997 |
| VCFTA | 2022 | 2022 | 5 | VC!D2038 |
| VCFTA | 2023 | 2023 | 2 | VC!E2038 |
| VCFTA | 2024 | 2024 | 0 | VC!F2038 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 0 | VC!G2038 |
| VCFTA | 2026 | 2026 | 0 | VC!H2038 |
| VCFTA | 2027 | 2027 | 0 | VC!I2038 |
| VN-EAEU | 2022 | 2022 | 6 | EAV!D2037 |
| VN-EAEU | 2023 | 2023 | 4 | EAV!E2037 |
| VN-EAEU | 2024 | 2024 | 2 | EAV!F2037 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G2037 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H2037 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I2037 |
| AHKFTA | 2022 | 2022 | 13 | AKH!D2043 |
| AHKFTA | 2023 | 2023 | 9 | AKH!E2043 |
| AHKFTA | 2024 | 2024 | 9 | AKH!F2043 |
| AHKFTA | 2025 | 2025 | 4 | AKH!G2043 |
| AHKFTA | 2026 | 2026 | 4 | AKH!H2043 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I2043 |
| EVFTA | 2022 | 2022 | 16 | EV-NK!D2002 |
| EVFTA | 2023 | 2023 | 14 | EV-NK!E2002 |
| EVFTA | 2024 | 2024 | 12 | EV-NK!F2002 |
| EVFTA | 2025 | 2025 | 10 | EV-NK!G2002 |
| EVFTA | 2026 | 2026 | 8 | EV-NK!H2002 |
| EVFTA | 2027 | 2027 | 6 | EV-NK!I2002 |
| UKVFTA | 2022 | 2022 | 16 | UKV!D2004 |
| UKVFTA | 2023 | 2023 | 14 | UKV!E2004 |
| UKVFTA | 2024 | 2024 | 12 | UKV!F2004 |
| UKVFTA | 2025 | 2025 | 10 | UKV!G2004 |
| UKVFTA | 2026 | 2026 | 8 | UKV!H2004 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 6 | UKV!I2004 |
| CPTPP | (I) | 2021 (DERIVED) | 15,9 | CPTPP!D2004 |
| CPTPP | (II) | 2022 (DERIVED) | 13,6 | CPTPP!E2004 |
| CPTPP | (III) | 2023 (DERIVED) | 11,3 | CPTPP!F2004 |
| CPTPP | (IV) | 2024 (DERIVED) | 9 | CPTPP!G2004 |
| CPTPP | (V) | 2025 (DERIVED) | 6,8 | CPTPP!H2004 |
| CPTPP | (VI) | 2026 (DERIVED) | 4,5 | CPTPP!I2004 |
| CPTPP | (VII) | 2027 (DERIVED) | 2,2 | CPTPP!J2004 |
| RCEP A | 2022 | 2022 | 19,8 | RCEPT-A!D2029 |
| RCEP A | 2023 | 2023 | 17,6 | RCEPT-A!E2029 |
| RCEP A | 2024 | 2024 | 15,4 | RCEPT-A!F2029 |
| RCEP A | 2025 | 2025 | 13,2 | RCEPT-A!G2029 |
| RCEP A | 2026 | 2026 | 11 | RCEPT-A!H2029 |
| RCEP A | 2027 | 2027 | 8,8 | RCEPT-A!I2029 |
| RCEP B | 2022 | 2022 | 19,8 | B!D2029 |
| RCEP B | 2023 | 2023 | 17,6 | B!E2029 |
| RCEP B | 2024 | 2024 | 15,4 | B!F2029 |
| RCEP B | 2025 | 2025 | 13,2 | B!G2029 |
| RCEP B | 2026 | 2026 | 11 | B!H2029 |
| RCEP B | 2027 | 2027 | 8,8 | B!I2029 |
| RCEP C | 2022 | 2022 | 19,8 | C!D2029 |
| RCEP C | 2023 | 2023 | 17,6 | C!E2029 |
| RCEP C | 2024 | 2024 | 15,4 | C!F2029 |
| RCEP C | 2025 | 2025 | 13,2 | C!G2029 |
| RCEP C | 2026 | 2026 | 11 | C!H2029 |
| RCEP C | 2027 | 2027 | 8,8 | C!I2029 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 20 | D!D2029 |
| RCEP D | 2023 | 2023 | 18 | D!E2029 |
| RCEP D | 2024 | 2024 | 16 | D!F2029 |
| RCEP D | 2025 | 2025 | 14 | D!G2029 |
| RCEP D | 2026 | 2026 | 12 | D!H2029 |
| RCEP D | 2027 | 2027 | 10 | D!I2029 |
| RCEP E | 2022 | 2022 | 19,8 | E!D2032 |
| RCEP E | 2023 | 2023 | 17,6 | E!E2032 |
| RCEP E | 2024 | 2024 | 15,4 | E!F2032 |
| RCEP E | 2025 | 2025 | 13,2 | E!G2032 |
| RCEP E | 2026 | 2026 | 11 | E!H2032 |
| RCEP E | 2027 | 2027 | 8,8 | E!I2032 |
| RCEP F | 2022 | 2022 | 19,8 | F!D2029 |
| RCEP F | 2023 | 2023 | 17,6 | F!E2029 |
| RCEP F | 2024 | 2024 | 15,4 | F!F2029 |
| RCEP F | 2025 | 2025 | 13,2 | F!G2029 |
| RCEP F | 2026 | 2026 | 11 | F!H2029 |
| RCEP F | 2027 | 2027 | 8,8 | F!I2029 |
| VIFTA | 2024 | 2024 | * | VI!F1887 |
| VIFTA | 2025 | 2025 | * | VI!G1887 |
| VIFTA | 2026 | 2026 | * | VI!H1887 |
| VIFTA | 2027 | 2027 | * | VI!I1887 |

## 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; 1516.10.20 is distinguished from its siblings by: Re-esterified. | 1516.10.90 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 1516.10.20. 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 1516.10.20 was checked against BT2026 (cell BT2026!N2022), 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.