Vietnam Tariff Intelligence

HS 1516.20.91 detail

HS code	1516.20.91
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: / - - - Palm stearin, with an iodine value exceeding 48
Unit	kg/lít
Generated	08/11/2026 09:44:19
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/15162091/

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!K2068
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N2068
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2068
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	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!E2070
ATIGA	2022	2022	0	AT!E2043
ATIGA	2023	2023	0	AT!F2043
ATIGA	2024	2024	0	AT!G2043
ATIGA	2025	2025	0	AT!H2043
ATIGA	2026	2026	0	AT!I2043
ATIGA	2027	2027	0	AT!J2043
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E2073
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2073
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2073
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2073

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2073
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2073
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E2075
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F2075
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2075
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2075
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2075
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2075
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2077
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2045
AIFTA	30/12/2022	2022	0	AI!F2045
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2045
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2045
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2045
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2045
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2045
VKFTA	2022	2022	0	VK!E2043
VKFTA	2023	2023	0	VK!F2043
VKFTA	2024	2024	0	VK!G2043
VKFTA	2025	2025	0	VK!H2043
VKFTA	2026	2026	0	VK!I2043
VKFTA	2027	2027	0	VK!J2043
VCFTA	2022	2022	5	VC!D2084
VCFTA	2023	2023	3	VC!E2084
VCFTA	2024	2024	0	VC!F2084
VCFTA	2025	2025	0	VC!G2084

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H2084
VCFTA	2027	2027	0	VC!I2084
VN-EAEU	2022	2022	6,8	EAV!D2083
VN-EAEU	2023	2023	4,5	EAV!E2083
VN-EAEU	2024	2024	2,3	EAV!F2083
VN-EAEU	2025	2025	0	EAV!G2083
VN-EAEU	2026	2026	0	EAV!H2083
VN-EAEU	2027	2027	0	EAV!I2083
AHKFTA	2022	2022	18	AKH!D2089
AHKFTA	2023	2023	12	AKH!E2089
AHKFTA	2024	2024	12	AKH!F2089
AHKFTA	2025	2025	6	AKH!G2089
AHKFTA	2026	2026	6	AKH!H2089
AHKFTA	2027	2027	0	AKH!I2089
EVFTA	2022	2022	18,1	EV-NK!D2048
EVFTA	2023	2023	15,9	EV-NK!E2048
EVFTA	2024	2024	13,6	EV-NK!F2048
EVFTA	2025	2025	11,3	EV-NK!G2048
EVFTA	2026	2026	9	EV-NK!H2048
EVFTA	2027	2027	6,8	EV-NK!I2048
UKVFTA	2022	2022	18,1	UKV!D2050
UKVFTA	2023	2023	15,9	UKV!E2050
UKVFTA	2024	2024	13,6	UKV!F2050
UKVFTA	2025	2025	11,3	UKV!G2050
UKVFTA	2026	2026	9	UKV!H2050
UKVFTA	2027	2027	6,8	UKV!I2050

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	12,5	CPTPP!D2050
CPTPP	(II)	2022 (DERIVED)	9,3	CPTPP!E2050
CPTPP	(III)	2023 (DERIVED)	6,2	CPTPP!F2050
CPTPP	(IV)	2024 (DERIVED)	3,1	CPTPP!G2050
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2050
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2050
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2050
RCEP A	2022	2022	27	RCEPT-A!D2075
RCEP A	2023	2023	24	RCEPT-A!E2075
RCEP A	2024	2024	21	RCEPT-A!F2075
RCEP A	2025	2025	18	RCEPT-A!G2075
RCEP A	2026	2026	15	RCEPT-A!H2075
RCEP A	2027	2027	12	RCEPT-A!I2075
RCEP B	2022	2022	27	B!D2075
RCEP B	2023	2023	24	B!E2075
RCEP B	2024	2024	21	B!F2075
RCEP B	2025	2025	18	B!G2075
RCEP B	2026	2026	15	B!H2075
RCEP B	2027	2027	12	B!I2075
RCEP C	2022	2022	27	C!D2075
RCEP C	2023	2023	24	C!E2075
RCEP C	2024	2024	21	C!F2075
RCEP C	2025	2025	18	C!G2075
RCEP C	2026	2026	15	C!H2075
RCEP C	2027	2027	12	C!I2075
RCEP D	2022	2022	27,3	D!D2075

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	24,5	D!E2075
RCEP D	2024	2024	21,8	D!F2075
RCEP D	2025	2025	19,1	D!G2075
RCEP D	2026	2026	16,4	D!H2075
RCEP D	2027	2027	13,6	D!I2075
RCEP E	2022	2022	27	E!D2078
RCEP E	2023	2023	24	E!E2078
RCEP E	2024	2024	21	E!F2078
RCEP E	2025	2025	18	E!G2078
RCEP E	2026	2026	15	E!H2078
RCEP E	2027	2027	12	E!I2078
RCEP F	2022	2022	27	F!D2075
RCEP F	2023	2023	24	F!E2075
RCEP F	2024	2024	21	F!F2075
RCEP F	2025	2025	18	F!G2075
RCEP F	2026	2026	15	F!H2075
RCEP F	2027	2027	12	F!I2075
VIFTA	2024	2024	25,7	VI!F1933
VIFTA	2025	2025	21.4	VI!G1933
VIFTA	2026	2026	17.1	VI!H1933
VIFTA	2027	2027	12.9	VI!I1933

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; 1516.20.91 is distinguished from its siblings by: Palm stearin, with an iodine value exceeding 48.	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 1516.20.91. 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 1516.20.91 was checked against BT2026 (cell BT2026!N2068), 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.