Vietnam Tariff Intelligence

# Detalle del SA 0210.99.10

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|---|---|
| **Código SA** | 0210.99.10 |
| **Descripción** | Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal / - Other, including edible flours and meals of meat or meat offal: / - - Other: / - - - Freeze-dried diced chicken |
| **Unidad** | kg |
| **Generado** | 09/11/2026 12:49:18 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Estado de verificación** | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| **Enlace** | https://mail.vietnamtariff.com/hs-code/02109910/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 30 | 30% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K226 |
| Preferencial (NMF) | 20 | 20% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N226 |
| IVA | */5/8/10 | * / 5 / 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q226 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | | Sin datos | | | |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | | Sin datos | | | |
| Arancel de exportación UKVFTA | | Sin datos | | | |

## Aranceles preferenciales especiales (TLC) – 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0(-LA) | 0% (excepto LA) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| EVFTA | 2,5 | 2,5% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 2,5 | 2,5% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| AHKFTA | 4 | 4% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| CPTPP | 5; M: 6,6 | 5% · M: 6.6% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 10 | 10% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Anexo B) | 10 | 10% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 10 | 10% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 10 | 10% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 10 | 10% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 10,9 | 10,9% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 20 | 20% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/NĐ-CP | Sin datos |
| VNCU | | Sin datos | Sin datos | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E225 |
| ATIGA | 2022 | 2022 | 0 | AT!E226 |
| ATIGA | 2023 | 2023 | 0 | AT!F226 |
| ATIGA | 2024 | 2024 | 0 | AT!G226 |
| ATIGA | 2025 | 2025 | 0 | AT!H226 |
| ATIGA | 2026 | 2026 | 0 | AT!I226 |
| ATIGA | 2027 | 2027 | 0 | AT!J226 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 1 | AJ!E228 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F228 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G228 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H228 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I228 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J228 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 2.5 | VJ!E226 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 1 | VJ!F226 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G226 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H226 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I226 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J226 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F226 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H225 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F228 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G228 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H228 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I228 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J228 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K228 |
| VKFTA | 2022 | 2022 | 0 | VK!E226 |
| VKFTA | 2023 | 2023 | 0 | VK!F226 |
| VKFTA | 2024 | 2024 | 0 | VK!G226 |
| VKFTA | 2025 | 2025 | 0 | VK!H226 |
| VKFTA | 2026 | 2026 | 0 | VK!I226 |
| VKFTA | 2027 | 2027 | 0 | VK!J226 |
| VCFTA | 2022 | 2022 | 4 | VC!D227 |
| VCFTA | 2023 | 2023 | 2 | VC!E227 |
| VCFTA | 2024 | 2024 | 0 | VC!F227 |
| VCFTA | 2025 | 2025 | 0 | VC!G227 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H227 |
| VCFTA | 2027 | 2027 | 0 | VC!I227 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D228 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E228 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F228 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G228 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H228 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I228 |
| AHKFTA | 2022 | 2022 | 12 | AKH!D227 |
| AHKFTA | 2023 | 2023 | 8 | AKH!E227 |
| AHKFTA | 2024 | 2024 | 8 | AKH!F227 |
| AHKFTA | 2025 | 2025 | 4 | AKH!G227 |
| AHKFTA | 2026 | 2026 | 4 | AKH!H227 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I227 |
| EVFTA | 2022 | 2022 | 12,5 | EV-NK!D225 |
| EVFTA | 2023 | 2023 | 10 | EV-NK!E225 |
| EVFTA | 2024 | 2024 | 7,5 | EV-NK!F225 |
| EVFTA | 2025 | 2025 | 5 | EV-NK!G225 |
| EVFTA | 2026 | 2026 | 2,5 | EV-NK!H225 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I225 |
| UKVFTA | 2022 | 2022 | 12,5 | UKV!D227 |
| UKVFTA | 2023 | 2023 | 10 | UKV!E227 |
| UKVFTA | 2024 | 2024 | 7,5 | UKV!F227 |
| UKVFTA | 2025 | 2025 | 5 | UKV!G227 |
| UKVFTA | 2026 | 2026 | 2,5 | UKV!H227 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I227 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 13,3 | CPTPP!D227 |
| CPTPP | (II) | 2022 (DERIVED) | 11,6 | CPTPP!E227 |
| CPTPP | (III) | 2023 (DERIVED) | 10 | CPTPP!F227 |
| CPTPP | (IV) | 2024 (DERIVED) | 8,3 | CPTPP!G227 |
| CPTPP | (V) | 2025 (DERIVED) | 6,6 | CPTPP!H227 |
| CPTPP | (VI) | 2026 (DERIVED) | 5 | CPTPP!I227 |
| CPTPP | (VII) | 2027 (DERIVED) | 3,3 | CPTPP!J227 |
| RCEP A | 2022 | 2022 | 18 | RCEPT-A!D226 |
| RCEP A | 2023 | 2023 | 16 | RCEPT-A!E226 |
| RCEP A | 2024 | 2024 | 14 | RCEPT-A!F226 |
| RCEP A | 2025 | 2025 | 12 | RCEPT-A!G226 |
| RCEP A | 2026 | 2026 | 10 | RCEPT-A!H226 |
| RCEP A | 2027 | 2027 | 8 | RCEPT-A!I226 |
| RCEP B | 2022 | 2022 | 18 | B!D226 |
| RCEP B | 2023 | 2023 | 16 | B!E226 |
| RCEP B | 2024 | 2024 | 14 | B!F226 |
| RCEP B | 2025 | 2025 | 12 | B!G226 |
| RCEP B | 2026 | 2026 | 10 | B!H226 |
| RCEP B | 2027 | 2027 | 8 | B!I226 |
| RCEP C | 2022 | 2022 | 18 | C!D226 |
| RCEP C | 2023 | 2023 | 16 | C!E226 |
| RCEP C | 2024 | 2024 | 14 | C!F226 |
| RCEP C | 2025 | 2025 | 12 | C!G226 |
| RCEP C | 2026 | 2026 | 10 | C!H226 |
| RCEP C | 2027 | 2027 | 8 | C!I226 |
| RCEP D | 2022 | 2022 | 18,2 | D!D226 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 16,4 | D!E226 |
| RCEP D | 2024 | 2024 | 14,5 | D!F226 |
| RCEP D | 2025 | 2025 | 12,7 | D!G226 |
| RCEP D | 2026 | 2026 | 10,9 | D!H226 |
| RCEP D | 2027 | 2027 | 9,1 | D!I226 |
| RCEP E | 2022 | 2022 | 18 | E!D226 |
| RCEP E | 2023 | 2023 | 16 | E!E226 |
| RCEP E | 2024 | 2024 | 14 | E!F226 |
| RCEP E | 2025 | 2025 | 12 | E!G226 |
| RCEP E | 2026 | 2026 | 10 | E!H226 |
| RCEP E | 2027 | 2027 | 8 | E!I226 |
| RCEP F | 2022 | 2022 | 18 | F!D226 |
| RCEP F | 2023 | 2023 | 16 | F!E226 |
| RCEP F | 2024 | 2024 | 14 | F!F226 |
| RCEP F | 2025 | 2025 | 12 | F!G226 |
| RCEP F | 2026 | 2026 | 10 | F!H226 |
| RCEP F | 2027 | 2027 | 8 | F!I226 |
| VIFTA | 2024 | 2024 | 20 | VI!F210 |
| VIFTA | 2025 | 2025 | 20 | VI!G210 |
| VIFTA | 2026 | 2026 | 20 | VI!H210 |
| VIFTA | 2027 | 2027 | 20 | VI!I210 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| DOC-003 | YELLOW | Quarantine | Item policy (source, Vietnamese): Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1) | | 01/2024/TT-BNNPTNT | Register for animal/plant quarantine as required. | Instrumento citado en la fuente; vigencia no verificada |
| FTA-009 | YELLOW | CPTPP: separate "M:" rate | The CPTPP cell "5; M: 6,6" has a general 5% and an "M:" 6.6% 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. | No verificado – requiere comprobación |
| FTA-010 | YELLOW | Consolidated vs FTA schedule discrepancy | CPTPP: consolidated BT2026 shows "5; M: 6,6", the FTA schedule for period (VI) shows "5". | | 115/2022/NĐ-CP | Check the original Decree and amendments to determine the correct rate. | No verificado – requiere comprobación |
| FTA-013 | YELLOW | FTA rate not lower than MFN | VIFTA 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving. | MFN 20% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | No verificado – requiere comprobación |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 0210.99 has 3 lines; 0210.99.10 is distinguished from its siblings by: Freeze-dried diced chicken. | 0210.99.20 Dried pork skin; 0210.99.90 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | No verificado – requiere comprobación |
| 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. | No verificado – requiere comprobación |
| TAX-001 | YELLOW | Several VAT rates | The VAT column shows "*/5/8/10". | | 181/2025/NĐ-CP | Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II). | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 0210.99.10. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | No verificado – requiere comprobación |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 20% for 0210.99.10 was checked against BT2026 (cell BT2026!N226), 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. | Cotejado con el archivo arancelario de origen |

## Política de la partida

| Política de la partida |
| --- |
| Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1) |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.