Vietnam Tariff Intelligence

HS 0204.10.00 detail

HS code	0204.10.00
Description	Meat of sheep or goats, fresh, chilled or frozen / - Carcasses and half-carcasses of lamb, fresh or chilled
Unit	kg
Generated	10/11/2026 13:48:28
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://mail.vietnamtariff.com/hs-code/02041000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	10.5	10.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K131
Preferential (MFN)	7	7%	26/2023/NĐ-CP	2023-07-15	BT2026!N131
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q131
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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!E124
ATIGA	2022	2022	0	AT!E125
ATIGA	2023	2023	0	AT!F125
ATIGA	2024	2024	0	AT!G125
ATIGA	2025	2025	0	AT!H125
ATIGA	2026	2026	0	AT!I125
ATIGA	2027	2027	0	AT!J125
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E127
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F127
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G127

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H127
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I127
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J127
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E125
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F125
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G125
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H125
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I125
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J125
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F125
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H124
AIFTA	30/12/2022	2022	0	AI!F127
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G127
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H127
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I127
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J127
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K127
VKFTA	2022	2022	0	VK!E125
VKFTA	2023	2023	0	VK!F125
VKFTA	2024	2024	0	VK!G125
VKFTA	2025	2025	0	VK!H125
VKFTA	2026	2026	0	VK!I125
VKFTA	2027	2027	0	VK!J125
VCFTA	2022	2022	1	VC!D126
VCFTA	2023	2023	1	VC!E126
VCFTA	2024	2024	0	VC!F126

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G126
VCFTA	2026	2026	0	VC!H126
VCFTA	2027	2027	0	VC!I126
VN-EAEU	2022	2022	0	EAV!D127
VN-EAEU	2023	2023	0	EAV!E127
VN-EAEU	2024	2024	0	EAV!F127
VN-EAEU	2025	2025	0	EAV!G127
VN-EAEU	2026	2026	0	EAV!H127
VN-EAEU	2027	2027	0	EAV!I127
AHKFTA	2022	2022	0	AKH!D126
AHKFTA	2023	2023	0	AKH!E126
AHKFTA	2024	2024	0	AKH!F126
AHKFTA	2025	2025	0	AKH!G126
AHKFTA	2026	2026	0	AKH!H126
AHKFTA	2027	2027	0	AKH!I126
EVFTA	2022	2022	1,7	EV-NK!D124
EVFTA	2023	2023	0	EV-NK!E124
EVFTA	2024	2024	0	EV-NK!F124
EVFTA	2025	2025	0	EV-NK!G124
EVFTA	2026	2026	0	EV-NK!H124
EVFTA	2027	2027	0	EV-NK!I124
UKVFTA	2022	2022	1,7	UKV!D126
UKVFTA	2023	2023	0	UKV!E126
UKVFTA	2024	2024	0	UKV!F126
UKVFTA	2025	2025	0	UKV!G126
UKVFTA	2026	2026	0	UKV!H126

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I126
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D126
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E126
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F126
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G126
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H126
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I126
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J126
RCEP A	2022	2022	0	RCEPT-A!D125
RCEP A	2023	2023	0	RCEPT-A!E125
RCEP A	2024	2024	0	RCEPT-A!F125
RCEP A	2025	2025	0	RCEPT-A!G125
RCEP A	2026	2026	0	RCEPT-A!H125
RCEP A	2027	2027	0	RCEPT-A!I125
RCEP B	2022	2022	0	B!D125
RCEP B	2023	2023	0	B!E125
RCEP B	2024	2024	0	B!F125
RCEP B	2025	2025	0	B!G125
RCEP B	2026	2026	0	B!H125
RCEP B	2027	2027	0	B!I125
RCEP C	2022	2022	0	C!D125
RCEP C	2023	2023	0	C!E125
RCEP C	2024	2024	0	C!F125
RCEP C	2025	2025	0	C!G125
RCEP C	2026	2026	0	C!H125
RCEP C	2027	2027	0	C!I125

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D125
RCEP D	2023	2023	0	D!E125
RCEP D	2024	2024	0	D!F125
RCEP D	2025	2025	0	D!G125
RCEP D	2026	2026	0	D!H125
RCEP D	2027	2027	0	D!I125
RCEP E	2022	2022	0	E!D125
RCEP E	2023	2023	0	E!E125
RCEP E	2024	2024	0	E!F125
RCEP E	2025	2025	0	E!G125
RCEP E	2026	2026	0	E!H125
RCEP E	2027	2027	0	E!I125
RCEP F	2022	2022	0	F!D125
RCEP F	2023	2023	0	F!E125
RCEP F	2024	2024	0	F!F125
RCEP F	2025	2025	0	F!G125
RCEP F	2026	2026	0	F!H125
RCEP F	2027	2027	0	F!I125
VIFTA	2024	2024	*	VI!F115
VIFTA	2025	2025	*	VI!G115
VIFTA	2026	2026	*	VI!H115
VIFTA	2027	2027	*	VI!I115

Advisory & warnings

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

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.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT)		17/2023/TT-BNNPTNT	Read the referenced instruments.	Instrument cited in source; validity not verified
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 "*/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).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 0204.10.00. 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 7% for 0204.10.00 was checked against BT2026 (cell BT2026!N131), 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 là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT)
Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)

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.