Vietnam Tariff Intelligence

HS 0207.54.00 detail

HS code	0207.54.00
Description	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen / - Of geese: / - - Other, fresh or chilled
Unit	kg
Generated	09/11/2026 21:08:09
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/02075400/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K188
Preferential (MFN)	15	15%	73/2025/NĐ-CP	2025-03-31	BT2026!N188
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q188
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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(-LA, PH, KR)	0% (except LA, PH, KR)	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
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-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
CPTPP	4,6; M: 5,7	4.6% · M: 5.7%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
EVFTA	5,4	5.4%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	5,4	5.4%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	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 C)	11,3	11.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	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
VIFTA	15	15%	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
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Not eligible (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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!E184
ATIGA	2022	2022	0	AT!E185
ATIGA	2023	2023	0	AT!F185
ATIGA	2024	2024	0	AT!G185
ATIGA	2025	2025	0	AT!H185
ATIGA	2026	2026	0	AT!I185
ATIGA	2027	2027	0	AT!J185
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E187
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F187
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G187

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H187
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I187
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J187
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E185
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F185
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G185
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H185
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I185
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J185
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F185
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H184
AIFTA	30/12/2022	2022	0	AI!F187
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G187
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H187
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I187
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J187
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K187
VKFTA	2022	2022	0	VK!E185
VKFTA	2023	2023	0	VK!F185
VKFTA	2024	2024	0	VK!G185
VKFTA	2025	2025	0	VK!H185
VKFTA	2026	2026	0	VK!I185
VKFTA	2027	2027	0	VK!J185
VCFTA	2022	2022	*	VC!D186
VCFTA	2023	2023	*	VC!E186
VCFTA	2024	2024	*	VC!F186

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	*	VC!G186
VCFTA	2026	2026	*	VC!H186
VCFTA	2027	2027	*	VC!I186
VN-EAEU	2022	2022	*	EAV!D187
VN-EAEU	2023	2023	*	EAV!E187
VN-EAEU	2024	2024	*	EAV!F187
VN-EAEU	2025	2025	*	EAV!G187
VN-EAEU	2026	2026	*	EAV!H187
VN-EAEU	2027	2027	*	EAV!I187
AHKFTA	2022	2022	0	AKH!D186
AHKFTA	2023	2023	0	AKH!E186
AHKFTA	2024	2024	0	AKH!F186
AHKFTA	2025	2025	0	AKH!G186
AHKFTA	2026	2026	0	AKH!H186
AHKFTA	2027	2027	0	AKH!I186
EVFTA	2022	2022	10,9	EV-NK!D184
EVFTA	2023	2023	9,5	EV-NK!E184
EVFTA	2024	2024	8,1	EV-NK!F184
EVFTA	2025	2025	6,8	EV-NK!G184
EVFTA	2026	2026	5,4	EV-NK!H184
EVFTA	2027	2027	4	EV-NK!I184
UKVFTA	2022	2022	10,9	UKV!D186
UKVFTA	2023	2023	9,5	UKV!E186
UKVFTA	2024	2024	8,1	UKV!F186
UKVFTA	2025	2025	6,8	UKV!G186
UKVFTA	2026	2026	5,4	UKV!H186

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	4	UKV!I186
CPTPP	(I)	2021 (DERIVED)	10,3	CPTPP!D186
CPTPP	(II)	2022 (DERIVED)	9,2	CPTPP!E186
CPTPP	(III)	2023 (DERIVED)	8	CPTPP!F186
CPTPP	(IV)	2024 (DERIVED)	6,9	CPTPP!G186
CPTPP	(V)	2025 (DERIVED)	5,7	CPTPP!H186
CPTPP	(VI)	2026 (DERIVED)	4,6	CPTPP!I186
CPTPP	(VII)	2027 (DERIVED)	3,4	CPTPP!J186
RCEP A	2022	2022	14	RCEPT-A!D185
RCEP A	2023	2023	13	RCEPT-A!E185
RCEP A	2024	2024	12	RCEPT-A!F185
RCEP A	2025	2025	11	RCEPT-A!G185
RCEP A	2026	2026	10	RCEPT-A!H185
RCEP A	2027	2027	9	RCEPT-A!I185
RCEP B	2022	2022	14	B!D185
RCEP B	2023	2023	13	B!E185
RCEP B	2024	2024	12	B!F185
RCEP B	2025	2025	11	B!G185
RCEP B	2026	2026	10	B!H185
RCEP B	2027	2027	9	B!I185
RCEP C	2022	2022	14,3	C!D185
RCEP C	2023	2023	13,5	C!E185
RCEP C	2024	2024	12,8	C!F185
RCEP C	2025	2025	12	C!G185
RCEP C	2026	2026	11,3	C!H185
RCEP C	2027	2027	10,5	C!I185

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	15	D!D185
RCEP D	2023	2023	15	D!E185
RCEP D	2024	2024	15	D!F185
RCEP D	2025	2025	15	D!G185
RCEP D	2026	2026	15	D!H185
RCEP D	2027	2027	15	D!I185
RCEP E	2022	2022	15	E!D185
RCEP E	2023	2023	15	E!E185
RCEP E	2024	2024	15	E!F185
RCEP E	2025	2025	15	E!G185
RCEP E	2026	2026	15	E!H185
RCEP E	2027	2027	15	E!I185
RCEP F	2022	2022	14	F!D185
RCEP F	2023	2023	13	F!E185
RCEP F	2024	2024	12	F!F185
RCEP F	2025	2025	11	F!G185
RCEP F	2026	2026	10	F!H185
RCEP F	2027	2027	9	F!I185
VIFTA	2024	2024	15	VI!F172
VIFTA	2025	2025	15	VI!G172
VIFTA	2026	2026	15	VI!H172
VIFTA	2027	2027	15	VI!I172

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
FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "4,6; M: 5,7" has a general 4.6% and an "M:" 5.7% 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 "4,6; M: 5,7", the FTA schedule for period (VI) shows "4,6".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex D) 15%, RCEP (Annex E) 15%, VIFTA 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 "*/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 0207.54.00. 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 15% for 0207.54.00 was checked against BT2026 (cell BT2026!N188), basis 73/2025/NĐ-CP.		73/2025/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
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.