Vietnam Tariff Intelligence

HS 0208.40.10 detail

HS code	0208.40.10
Description	Other meat and edible meat offal, fresh, chilled or frozen / - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia): / - - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)
Unit	kg
Generated	02/11/2026 07:58:00
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/02084010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K201
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N201
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q201
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
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(-MM)	0% (except MM)	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
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
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
EVFTA	1,2	1.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,2	1.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	10	10%	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!E198
ATIGA	2022	2022	0	AT!E199
ATIGA	2023	2023	0	AT!F199
ATIGA	2024	2024	0	AT!G199
ATIGA	2025	2025	0	AT!H199
ATIGA	2026	2026	0	AT!I199
ATIGA	2027	2027	0	AT!J199
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E201
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F201
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G201
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H201

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I201
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J201
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E199
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F199
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G199
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H199
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I199
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J199
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F199
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H198
AIFTA	30/12/2022	2022	0	AI!F201
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G201
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H201
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I201
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J201
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K201
VKFTA	2022	2022	0	VK!E199
VKFTA	2023	2023	0	VK!F199
VKFTA	2024	2024	0	VK!G199
VKFTA	2025	2025	0	VK!H199
VKFTA	2026	2026	0	VK!I199
VKFTA	2027	2027	0	VK!J199
VCFTA	2022	2022	2	VC!D200
VCFTA	2023	2023	1	VC!E200
VCFTA	2024	2024	0	VC!F200
VCFTA	2025	2025	0	VC!G200

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H200
VCFTA	2027	2027	0	VC!I200
VN-EAEU	2022	2022	0	EAV!D201
VN-EAEU	2023	2023	0	EAV!E201
VN-EAEU	2024	2024	0	EAV!F201
VN-EAEU	2025	2025	0	EAV!G201
VN-EAEU	2026	2026	0	EAV!H201
VN-EAEU	2027	2027	0	EAV!I201
AHKFTA	2022	2022	0	AKH!D200
AHKFTA	2023	2023	0	AKH!E200
AHKFTA	2024	2024	0	AKH!F200
AHKFTA	2025	2025	0	AKH!G200
AHKFTA	2026	2026	0	AKH!H200
AHKFTA	2027	2027	0	AKH!I200
EVFTA	2022	2022	6,2	EV-NK!D198
EVFTA	2023	2023	5	EV-NK!E198
EVFTA	2024	2024	3,7	EV-NK!F198
EVFTA	2025	2025	2,5	EV-NK!G198
EVFTA	2026	2026	1,2	EV-NK!H198
EVFTA	2027	2027	0	EV-NK!I198
UKVFTA	2022	2022	6,2	UKV!D200
UKVFTA	2023	2023	5	UKV!E200
UKVFTA	2024	2024	3,7	UKV!F200
UKVFTA	2025	2025	2,5	UKV!G200
UKVFTA	2026	2026	1,2	UKV!H200
UKVFTA	2027	2027	0	UKV!I200

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	3,3	CPTPP!D200
CPTPP	(II)	2022 (DERIVED)	1,6	CPTPP!E200
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F200
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G200
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H200
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I200
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J200
RCEP A	2022	2022	0	RCEPT-A!D199
RCEP A	2023	2023	0	RCEPT-A!E199
RCEP A	2024	2024	0	RCEPT-A!F199
RCEP A	2025	2025	0	RCEPT-A!G199
RCEP A	2026	2026	0	RCEPT-A!H199
RCEP A	2027	2027	0	RCEPT-A!I199
RCEP B	2022	2022	0	B!D199
RCEP B	2023	2023	0	B!E199
RCEP B	2024	2024	0	B!F199
RCEP B	2025	2025	0	B!G199
RCEP B	2026	2026	0	B!H199
RCEP B	2027	2027	0	B!I199
RCEP C	2022	2022	0	C!D199
RCEP C	2023	2023	0	C!E199
RCEP C	2024	2024	0	C!F199
RCEP C	2025	2025	0	C!G199
RCEP C	2026	2026	0	C!H199
RCEP C	2027	2027	0	C!I199
RCEP D	2022	2022	0	D!D199

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E199
RCEP D	2024	2024	0	D!F199
RCEP D	2025	2025	0	D!G199
RCEP D	2026	2026	0	D!H199
RCEP D	2027	2027	0	D!I199
RCEP E	2022	2022	0	E!D199
RCEP E	2023	2023	0	E!E199
RCEP E	2024	2024	0	E!F199
RCEP E	2025	2025	0	E!G199
RCEP E	2026	2026	0	E!H199
RCEP E	2027	2027	0	E!I199
RCEP F	2022	2022	0	F!D199
RCEP F	2023	2023	0	F!E199
RCEP F	2024	2024	0	F!F199
RCEP F	2025	2025	0	F!G199
RCEP F	2026	2026	0	F!H199
RCEP F	2027	2027	0	F!I199
VIFTA	2024	2024	10	VI!F185
VIFTA	2025	2025	10	VI!G185
VIFTA	2026	2026	10	VI!H185
VIFTA	2027	2027	10	VI!I185

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 thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)		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
FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 10%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0208.40 has 2 lines; 0208.40.10 is distinguished from its siblings by: Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia).	0208.40.90 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 "*/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 0208.40.10. 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 10% for 0208.40.10 was checked against BT2026 (cell BT2026!N201), 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 thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)

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.