Vietnam Tariff Intelligence

HS 0209.90.00 detail

HS code	0209.90.00
Description	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked / - Other
Unit	kg
Generated	09/11/2026 06:00:11
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/02099000/

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!K210
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N210
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q210
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E208

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E209
ATIGA	2023	2023	0	AT!F209
ATIGA	2024	2024	0	AT!G209
ATIGA	2025	2025	0	AT!H209
ATIGA	2026	2026	0	AT!I209
ATIGA	2027	2027	0	AT!J209
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E211
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F211
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G211
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H211
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I211
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J211
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E209
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F209
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G209
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H209
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I209
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J209
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F209
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H208
AIFTA	30/12/2022	2022	0	AI!F211
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G211
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H211
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I211
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J211
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K211

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E209
VKFTA	2023	2023	0	VK!F209
VKFTA	2024	2024	0	VK!G209
VKFTA	2025	2025	0	VK!H209
VKFTA	2026	2026	0	VK!I209
VKFTA	2027	2027	0	VK!J209
VCFTA	2022	2022	0	VC!D210
VCFTA	2023	2023	0	VC!E210
VCFTA	2024	2024	0	VC!F210
VCFTA	2025	2025	0	VC!G210
VCFTA	2026	2026	0	VC!H210
VCFTA	2027	2027	0	VC!I210
VN-EAEU	2022	2022	0	EAV!D211
VN-EAEU	2023	2023	0	EAV!E211
VN-EAEU	2024	2024	0	EAV!F211
VN-EAEU	2025	2025	0	EAV!G211
VN-EAEU	2026	2026	0	EAV!H211
VN-EAEU	2027	2027	0	EAV!I211
AHKFTA	2022	2022	6	AKH!D210
AHKFTA	2023	2023	4	AKH!E210
AHKFTA	2024	2024	4	AKH!F210
AHKFTA	2025	2025	2	AKH!G210
AHKFTA	2026	2026	2	AKH!H210
AHKFTA	2027	2027	0	AKH!I210
EVFTA	2022	2022	6,2	EV-NK!D208
EVFTA	2023	2023	5	EV-NK!E208

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	3,7	EV-NK!F208
EVFTA	2025	2025	2,5	EV-NK!G208
EVFTA	2026	2026	1,2	EV-NK!H208
EVFTA	2027	2027	0	EV-NK!I208
UKVFTA	2022	2022	6,2	UKV!D210
UKVFTA	2023	2023	5	UKV!E210
UKVFTA	2024	2024	3,7	UKV!F210
UKVFTA	2025	2025	2,5	UKV!G210
UKVFTA	2026	2026	1,2	UKV!H210
UKVFTA	2027	2027	0	UKV!I210
CPTPP	(I)	2021 (DERIVED)	5	CPTPP!D210
CPTPP	(II)	2022 (DERIVED)	3,7	CPTPP!E210
CPTPP	(III)	2023 (DERIVED)	2,5	CPTPP!F210
CPTPP	(IV)	2024 (DERIVED)	1,2	CPTPP!G210
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H210
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I210
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J210
RCEP A	2022	2022	9	RCEPT-A!D209
RCEP A	2023	2023	8	RCEPT-A!E209
RCEP A	2024	2024	7	RCEPT-A!F209
RCEP A	2025	2025	6	RCEPT-A!G209
RCEP A	2026	2026	5	RCEPT-A!H209
RCEP A	2027	2027	4	RCEPT-A!I209
RCEP B	2022	2022	9	B!D209
RCEP B	2023	2023	8	B!E209
RCEP B	2024	2024	7	B!F209

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	6	B!G209
RCEP B	2026	2026	5	B!H209
RCEP B	2027	2027	4	B!I209
RCEP C	2022	2022	9	C!D209
RCEP C	2023	2023	8	C!E209
RCEP C	2024	2024	7	C!F209
RCEP C	2025	2025	6	C!G209
RCEP C	2026	2026	5	C!H209
RCEP C	2027	2027	4	C!I209
RCEP D	2022	2022	9,1	D!D209
RCEP D	2023	2023	8,2	D!E209
RCEP D	2024	2024	7,3	D!F209
RCEP D	2025	2025	6,4	D!G209
RCEP D	2026	2026	5,5	D!H209
RCEP D	2027	2027	4,5	D!I209
RCEP E	2022	2022	9	E!D209
RCEP E	2023	2023	8	E!E209
RCEP E	2024	2024	7	E!F209
RCEP E	2025	2025	6	E!G209
RCEP E	2026	2026	5	E!H209
RCEP E	2027	2027	4	E!I209
RCEP F	2022	2022	9	F!D209
RCEP F	2023	2023	8	F!E209
RCEP F	2024	2024	7	F!F209
RCEP F	2025	2025	6	F!G209
RCEP F	2026	2026	5	F!H209

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	4	F!I209
VIFTA	2024	2024	10	VI!F194
VIFTA	2025	2025	10	VI!G194
VIFTA	2026	2026	10	VI!H194
VIFTA	2027	2027	10	VI!I194

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-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
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 0209.90.00. 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 10% for 0209.90.00 was checked against BT2026 (cell BT2026!N210), 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

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.