

## HS 1601.00.90 detail

|                     |                                                                                                                           |
|---------------------|---------------------------------------------------------------------------------------------------------------------------|
| HS code             | 1601.00.90                                                                                                                |
| Description         | Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products / - Other |
| Unit                | kg                                                                                                                        |
| Generated           | 01/11/2026 18:44:50                                                                                                       |
| 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                | <a href="https://mail.vietnamtariff.com/hs-code/16010090/">https://mail.vietnamtariff.com/hs-code/16010090/</a>           |

### 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!K2146 |
| Preferential (MFN)   | 15           | 15%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N2146 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q2146 |
| 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     |
|-------|--------------|------|------------------------|--------|-----------------|----------------|------------|
| ATIGA | 0            | 0%   | Consolidated<br>BT2026 | 2026   | D               | 126/2022/NĐ-CP | Ad valorem |

| FTA            | Source value    | Rate                     | Data basis          | Period                                 | Proof of origin                   | Legal basis    | Status               |
|----------------|-----------------|--------------------------|---------------------|----------------------------------------|-----------------------------------|----------------|----------------------|
| 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           |
| AIFTA          | 5               | 5%                       | Consolidated BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem           |
| AANZFTA        | 0/5             | 0 / 5 (several rates)    | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Needs interpretation |
| ACFTA          | 0 (-KH)/5       | 0 (-KH)/5                | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Needs interpretation |
| AHKFTA         | 15/22           | 15 / 22 (several rates)  | Consolidated BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Needs interpretation |
| AJCEP          | 0/0             | 0 / 0 (several rates)    | Consolidated BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Needs interpretation |
| AKFTA          | 0/0(-PH, KR)    | 0/0(-PH, KR)             | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Needs interpretation |
| CPTPP          | 0/2,2; M: 0/4,4 | 0/2,2; M: 0/4,4          | Consolidated BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Needs interpretation |
| EVFTA          | 0/8             | 0 / 8 (several rates)    | Consolidated BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Needs interpretation |
| RCEP (Annex A) | 7,5/22          | 7,5 / 22 (several rates) | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Needs interpretation |
| RCEP (Annex B) | 7,5/22          | 7,5 / 22 (several rates) | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Needs interpretation |
| RCEP (Annex C) | 7,5/22          | 7,5 / 22 (several rates) | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Needs interpretation |
| RCEP (Annex D) | 8,2/22          | 8,2 / 22 (several rates) | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Needs interpretation |
| RCEP (Annex E) | 7,5/22          | 7,5 / 22 (several rates) | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Needs interpretation |

| FTA            | Source value | Rate                     | Data basis          | Period                | Proof of origin                   | Legal basis    | Status               |
|----------------|--------------|--------------------------|---------------------|-----------------------|-----------------------------------|----------------|----------------------|
| RCEP (Annex F) | 7,5/22       | 7,5 / 22 (several rates) | Consolidated BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Needs interpretation |
| UKVFTA         | 0/8          | 0 / 8 (several rates)    | Consolidated BT2026 | 2026                  | EUR.1                             | 117/2022/NĐ-CP | Needs interpretation |
| VCFTA          | 0/16         | 0 / 16 (several rates)   | Consolidated BT2026 | 2026                  | VC                                | 112/2022/NĐ-CP | Needs interpretation |
| VJEPa          | 0/0          | 0 / 0 (several rates)    | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ                      | 124/2022/NĐ-CP | Needs interpretation |
| VN-EAEU        | 0/*          | 0 / * (several rates)    | Consolidated BT2026 | 2026                  | EAV                               | 113/2022/NĐ-CP | Needs interpretation |
| VIFTA          | 6/12.6       | 6 / 12.6 (several rates) | Consolidated BT2026 | 2026                  | Form VI (verify)                  | 131/2024/NĐ-CP | Needs interpretation |
| 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) |      |              | AC!2145  |
| ATIGA | 2022                                   | 2022 | 0            | AT!E2116 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F2116 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G2116 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H2116 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I2116 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J2116 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 |              | AJ!2148  |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 |              | AJ!2148  |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 |              | AJ!2148  |

| FTA     | Period                                 | Year | Source value | Source    |
|---------|----------------------------------------|------|--------------|-----------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 |              | AJ!2148   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 |              | AJ!2148   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 |              | AJ!2148   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 |              | VJ!2150   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 |              | VJ!2150   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 |              | VJ!2150   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 |              | VJ!2150   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 |              | VJ!2150   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 |              | VJ!2150   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      |              | AK!2152   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      |              | AANZ!2120 |
| AIFTA   | 30/12/2022                             | 2022 | 5            | AI!F2118  |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 5            | AI!G2118  |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 5            | AI!H2118  |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 5            | AI!I2118  |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 5            | AI!J2118  |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 5            | AI!K2118  |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E2116  |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F2116  |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G2116  |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H2116  |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I2116  |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J2116  |
| VCFTA   | 2022                                   | 2022 |              | VC!2159   |
| VCFTA   | 2023                                   | 2023 |              | VC!2159   |
| VCFTA   | 2024                                   | 2024 |              | VC!2159   |

| FTA     | Period | Year | Source value | Source     |
|---------|--------|------|--------------|------------|
| VCFTA   | 2025   | 2025 |              | VC!2159    |
| VCFTA   | 2026   | 2026 |              | VC!2159    |
| VCFTA   | 2027   | 2027 |              | VC!2159    |
| VN-EAEU | 2022   | 2022 |              | EAV!2156   |
| VN-EAEU | 2023   | 2023 |              | EAV!2156   |
| VN-EAEU | 2024   | 2024 |              | EAV!2156   |
| VN-EAEU | 2025   | 2025 |              | EAV!2156   |
| VN-EAEU | 2026   | 2026 |              | EAV!2156   |
| VN-EAEU | 2027   | 2027 |              | EAV!2156   |
| AHKFTA  | 2022   | 2022 |              | AKH!2164   |
| AHKFTA  | 2023   | 2023 |              | AKH!2164   |
| AHKFTA  | 2024   | 2024 |              | AKH!2164   |
| AHKFTA  | 2025   | 2025 |              | AKH!2164   |
| AHKFTA  | 2026   | 2026 |              | AKH!2164   |
| AHKFTA  | 2027   | 2027 |              | AKH!2164   |
| EVFTA   | 2022   | 2022 |              | EV-NK!2125 |
| EVFTA   | 2023   | 2023 |              | EV-NK!2125 |
| EVFTA   | 2024   | 2024 |              | EV-NK!2125 |
| EVFTA   | 2025   | 2025 |              | EV-NK!2125 |
| EVFTA   | 2026   | 2026 |              | EV-NK!2125 |
| EVFTA   | 2027   | 2027 |              | EV-NK!2125 |
| UKVFTA  | 2022   | 2022 |              | UKV!2127   |
| UKVFTA  | 2023   | 2023 |              | UKV!2127   |
| UKVFTA  | 2024   | 2024 |              | UKV!2127   |
| UKVFTA  | 2025   | 2025 |              | UKV!2127   |
| UKVFTA  | 2026   | 2026 |              | UKV!2127   |

| FTA    | Period | Year           | Source value | Source       |
|--------|--------|----------------|--------------|--------------|
| UKVFTA | 2027   | 2027           |              | UKV!2127     |
| CPTPP  | (I)    | 2021 (DERIVED) |              | CPTPP!2127   |
| CPTPP  | (II)   | 2022 (DERIVED) |              | CPTPP!2127   |
| CPTPP  | (III)  | 2023 (DERIVED) |              | CPTPP!2127   |
| CPTPP  | (IV)   | 2024 (DERIVED) |              | CPTPP!2127   |
| CPTPP  | (V)    | 2025 (DERIVED) |              | CPTPP!2127   |
| CPTPP  | (VI)   | 2026 (DERIVED) |              | CPTPP!2127   |
| CPTPP  | (VII)  | 2027 (DERIVED) |              | CPTPP!2127   |
| RCEP A | 2022   | 2022           |              | RCEPT-A!2150 |
| RCEP A | 2023   | 2023           |              | RCEPT-A!2150 |
| RCEP A | 2024   | 2024           |              | RCEPT-A!2150 |
| RCEP A | 2025   | 2025           |              | RCEPT-A!2150 |
| RCEP A | 2026   | 2026           |              | RCEPT-A!2150 |
| RCEP A | 2027   | 2027           |              | RCEPT-A!2150 |
| RCEP B | 2022   | 2022           |              | B!2150       |
| RCEP B | 2023   | 2023           |              | B!2150       |
| RCEP B | 2024   | 2024           |              | B!2150       |
| RCEP B | 2025   | 2025           |              | B!2150       |
| RCEP B | 2026   | 2026           |              | B!2150       |
| RCEP B | 2027   | 2027           |              | B!2150       |
| RCEP C | 2022   | 2022           |              | C!2150       |
| RCEP C | 2023   | 2023           |              | C!2150       |
| RCEP C | 2024   | 2024           |              | C!2150       |
| RCEP C | 2025   | 2025           |              | C!2150       |
| RCEP C | 2026   | 2026           |              | C!2150       |
| RCEP C | 2027   | 2027           |              | C!2150       |

| FTA    | Period | Year | Source value | Source  |
|--------|--------|------|--------------|---------|
| RCEP D | 2022   | 2022 |              | D!2150  |
| RCEP D | 2023   | 2023 |              | D!2150  |
| RCEP D | 2024   | 2024 |              | D!2150  |
| RCEP D | 2025   | 2025 |              | D!2150  |
| RCEP D | 2026   | 2026 |              | D!2150  |
| RCEP D | 2027   | 2027 |              | D!2150  |
| RCEP E | 2022   | 2022 |              | E!2153  |
| RCEP E | 2023   | 2023 |              | E!2153  |
| RCEP E | 2024   | 2024 |              | E!2153  |
| RCEP E | 2025   | 2025 |              | E!2153  |
| RCEP E | 2026   | 2026 |              | E!2153  |
| RCEP E | 2027   | 2027 |              | E!2153  |
| RCEP F | 2022   | 2022 |              | F!2150  |
| RCEP F | 2023   | 2023 |              | F!2150  |
| RCEP F | 2024   | 2024 |              | F!2150  |
| RCEP F | 2025   | 2025 |              | F!2150  |
| RCEP F | 2026   | 2026 |              | F!2150  |
| RCEP F | 2027   | 2027 |              | F!2150  |
| VIFTA  | 2024   | 2024 |              | VI!2003 |
| VIFTA  | 2025   | 2025 |              | VI!2003 |
| VIFTA  | 2026   | 2026 |              | VI!2003 |
| VIFTA  | 2027   | 2027 |              | VI!2003 |

**Advisory & warnings**

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

|         |        |                                                            |                                                                                                                  |                                                   |                    |                                                                                                          |                                                   |
|---------|--------|------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|--------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| DOC-003 | YELLOW | Quarantine                                                 | Item policy (source, Vietnamese):<br>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 |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 1601.00 has 2 lines; 1601.00.90 is distinguished from its siblings by: Other.                         | 1601.00.10 In airtight containers for retail sale | 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 "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 1601.00.90. 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 1601.00.90 was checked against BT2026 (cell BT2026!N2146), 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.