Vietnam Tariff Intelligence

HS 1602.31.91 detail

HS code	1602.31.91
Description	Other prepared or preserved meat, meat offal, blood or insects / - Of poultry of heading 01.05: / - - Of turkeys: / - - - Other: / - - - - Of mechanically deboned or separated meat
Unit	kg
Generated	09/11/2026 06:49:13
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/16023191/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	33	33%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2156
Preferential (MFN)	22	22%	26/2023/NĐ-CP	2023-07-15	BT2026!N2156
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2156
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
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)	0% (except LA)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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	2,2; M: 4,4	2.2% · M: 4.4%	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
ATIGA	5	5%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
EVFTA	8	8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	8	8%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	14,7	14.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	14,7	14.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	14,7	14.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VCFTA	16	16%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex C)	16,5	16.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	22	22%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	22	22%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	22	22%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)
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!E2162
ATIGA	2022	2022	5	AT!E2127
ATIGA	2023	2023	5	AT!F2127
ATIGA	2024	2024	5	AT!G2127
ATIGA	2025	2025	5	AT!H2127
ATIGA	2026	2026	5	AT!I2127
ATIGA	2027	2027	5	AT!J2127
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2165
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2165
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2165

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2165
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2165
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2165
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2167
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2167
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2167
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2167
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2167
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2167
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2169
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H2133
AIFTA	30/12/2022	2022	0	AI!F2129
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2129
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2129
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2129
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2129
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2129
VKFTA	2022	2022	0	VK!E2127
VKFTA	2023	2023	0	VK!F2127
VKFTA	2024	2024	0	VK!G2127
VKFTA	2025	2025	0	VK!H2127
VKFTA	2026	2026	0	VK!I2127
VKFTA	2027	2027	0	VK!J2127
VCFTA	2022	2022	25	VC!D2176
VCFTA	2023	2023	25	VC!E2176
VCFTA	2024	2024	16	VC!F2176

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	16	VC!G2176
VCFTA	2026	2026	16	VC!H2176
VCFTA	2027	2027	16	VC!I2176
VN-EAEU	2022	2022	*	EAV!D2169
VN-EAEU	2023	2023	*	EAV!E2169
VN-EAEU	2024	2024	*	EAV!F2169
VN-EAEU	2025	2025	*	EAV!G2169
VN-EAEU	2026	2026	*	EAV!H2169
VN-EAEU	2027	2027	*	EAV!I2169
AHKFTA	2022	2022	22	AKH!D2181
AHKFTA	2023	2023	22	AKH!E2181
AHKFTA	2024	2024	22	AKH!F2181
AHKFTA	2025	2025	22	AKH!G2181
AHKFTA	2026	2026	22	AKH!H2181
AHKFTA	2027	2027	22	AKH!I2181
EVFTA	2022	2022	16	EV-NK!D2142
EVFTA	2023	2023	14	EV-NK!E2142
EVFTA	2024	2024	12	EV-NK!F2142
EVFTA	2025	2025	10	EV-NK!G2142
EVFTA	2026	2026	8	EV-NK!H2142
EVFTA	2027	2027	6	EV-NK!I2142
UKVFTA	2022	2022	16	UKV!D2144
UKVFTA	2023	2023	14	UKV!E2144
UKVFTA	2024	2024	12	UKV!F2144
UKVFTA	2025	2025	10	UKV!G2144
UKVFTA	2026	2026	8	UKV!H2144

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	6	UKV!I2144
CPTPP	(I)	2021 (DERIVED)	13,2	CPTPP!D2144
CPTPP	(II)	2022 (DERIVED)	11	CPTPP!E2144
CPTPP	(III)	2023 (DERIVED)	8,8	CPTPP!F2144
CPTPP	(IV)	2024 (DERIVED)	6,6	CPTPP!G2144
CPTPP	(V)	2025 (DERIVED)	4,4	CPTPP!H2144
CPTPP	(VI)	2026 (DERIVED)	2,2	CPTPP!I2144
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2144
RCEP A	2022	2022	20,5	RCEPT-A!D2167
RCEP A	2023	2023	19,1	RCEPT-A!E2167
RCEP A	2024	2024	17,6	RCEPT-A!F2167
RCEP A	2025	2025	16,1	RCEPT-A!G2167
RCEP A	2026	2026	14,7	RCEPT-A!H2167
RCEP A	2027	2027	13,2	RCEPT-A!I2167
RCEP B	2022	2022	20,5	B!D2167
RCEP B	2023	2023	19,1	B!E2167
RCEP B	2024	2024	17,6	B!F2167
RCEP B	2025	2025	16,1	B!G2167
RCEP B	2026	2026	14,7	B!H2167
RCEP B	2027	2027	13,2	B!I2167
RCEP C	2022	2022	20,9	C!D2167
RCEP C	2023	2023	19,8	C!E2167
RCEP C	2024	2024	18,7	C!F2167
RCEP C	2025	2025	17,6	C!G2167
RCEP C	2026	2026	16,5	C!H2167
RCEP C	2027	2027	15,4	C!I2167

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22	D!D2167
RCEP D	2023	2023	22	D!E2167
RCEP D	2024	2024	22	D!F2167
RCEP D	2025	2025	22	D!G2167
RCEP D	2026	2026	22	D!H2167
RCEP D	2027	2027	22	D!I2167
RCEP E	2022	2022	22	E!D2170
RCEP E	2023	2023	22	E!E2170
RCEP E	2024	2024	22	E!F2170
RCEP E	2025	2025	22	E!G2170
RCEP E	2026	2026	22	E!H2170
RCEP E	2027	2027	22	E!I2170
RCEP F	2022	2022	20,5	F!D2167
RCEP F	2023	2023	19,1	F!E2167
RCEP F	2024	2024	17,6	F!F2167
RCEP F	2025	2025	16,1	F!G2167
RCEP F	2026	2026	14,7	F!H2167
RCEP F	2027	2027	13,2	F!I2167
VIFTA	2024	2024	*	VI!F2019
VIFTA	2025	2025	*	VI!G2019
VIFTA	2026	2026	*	VI!H2019
VIFTA	2027	2027	*	VI!I2019

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 "2,2; M: 4,4" has a general 2.2% and an "M:" 4.4% 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 "2,2; M: 4,4", the FTA schedule for period (VI) shows "2,2".		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	AHKFTA 22%, RCEP (Annex D) 22%, RCEP (Annex E) 22%: the preferential rate is equal to or higher than the MFN rate (22%) in the source tariff – claiming the FTA brings no saving.	MFN 22%		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 1602.31 has 3 lines; 1602.31.91 is distinguished from its siblings by: Of mechanically deboned or separated meat.	1602.31.10 In airtight containers for retail sale; 1602.31.99 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 "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 1602.31.91. 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 22% for 1602.31.91 was checked against BT2026 (cell BT2026!N2156), 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.