Vietnam Tariff Intelligence

HS 1602.32.90 detail

HS code	1602.32.90
Description	Other prepared or preserved meat, meat offal, blood or insects / - Of poultry of heading 01.05: / - - Of fowls of the species Gallus domesticus: / - - - Other
Unit	kg
Generated	12/11/2026 05:29:38
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/16023290/

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!K2160
Preferential (MFN)	22	22%	26/2023/NĐ-CP	2023-07-15	BT2026!N2160
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2160
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 (-PH)	0% (except PH)	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
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
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
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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VCFTA	16	16%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	16,5	16.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	15.4	15.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2166
ATIGA	2022	2022	5	AT!E2131
ATIGA	2023	2023	5	AT!F2131
ATIGA	2024	2024	5	AT!G2131
ATIGA	2025	2025	5	AT!H2131
ATIGA	2026	2026	5	AT!I2131
ATIGA	2027	2027	5	AT!J2131
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2169
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2169
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2169

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2169
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2169
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2169
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2171
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2171
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2171
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2171
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2171
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2171
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2173
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H2137
AIFTA	30/12/2022	2022	5	AI!F2133
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2133
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2133
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2133
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2133
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2133
VKFTA	2022	2022	0	VK!E2131
VKFTA	2023	2023	0	VK!F2131
VKFTA	2024	2024	0	VK!G2131
VKFTA	2025	2025	0	VK!H2131
VKFTA	2026	2026	0	VK!I2131
VKFTA	2027	2027	0	VK!J2131
VCFTA	2022	2022	25	VC!D2180
VCFTA	2023	2023	25	VC!E2180
VCFTA	2024	2024	16	VC!F2180

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	16	VC!G2180
VCFTA	2026	2026	16	VC!H2180
VCFTA	2027	2027	16	VC!I2180
VN-EAEU	2022	2022	0	EAV!D2173
VN-EAEU	2023	2023	0	EAV!E2173
VN-EAEU	2024	2024	0	EAV!F2173
VN-EAEU	2025	2025	0	EAV!G2173
VN-EAEU	2026	2026	0	EAV!H2173
VN-EAEU	2027	2027	0	EAV!I2173
AHKFTA	2022	2022	22	AKH!D2185
AHKFTA	2023	2023	22	AKH!E2185
AHKFTA	2024	2024	22	AKH!F2185
AHKFTA	2025	2025	22	AKH!G2185
AHKFTA	2026	2026	22	AKH!H2185
AHKFTA	2027	2027	22	AKH!I2185
EVFTA	2022	2022	16	EV-NK!D2146
EVFTA	2023	2023	14	EV-NK!E2146
EVFTA	2024	2024	12	EV-NK!F2146
EVFTA	2025	2025	10	EV-NK!G2146
EVFTA	2026	2026	8	EV-NK!H2146
EVFTA	2027	2027	6	EV-NK!I2146
UKVFTA	2022	2022	16	UKV!D2148
UKVFTA	2023	2023	14	UKV!E2148
UKVFTA	2024	2024	12	UKV!F2148
UKVFTA	2025	2025	10	UKV!G2148
UKVFTA	2026	2026	8	UKV!H2148

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	6	UKV!I2148
CPTPP	(I)	2021 (DERIVED)	13,2	CPTPP!D2148
CPTPP	(II)	2022 (DERIVED)	11	CPTPP!E2148
CPTPP	(III)	2023 (DERIVED)	8,8	CPTPP!F2148
CPTPP	(IV)	2024 (DERIVED)	6,6	CPTPP!G2148
CPTPP	(V)	2025 (DERIVED)	4,4	CPTPP!H2148
CPTPP	(VI)	2026 (DERIVED)	2,2	CPTPP!I2148
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2148
RCEP A	2022	2022	20,5	RCEPT-A!D2171
RCEP A	2023	2023	19,1	RCEPT-A!E2171
RCEP A	2024	2024	17,6	RCEPT-A!F2171
RCEP A	2025	2025	16,1	RCEPT-A!G2171
RCEP A	2026	2026	14,7	RCEPT-A!H2171
RCEP A	2027	2027	13,2	RCEPT-A!I2171
RCEP B	2022	2022	20,5	B!D2171
RCEP B	2023	2023	19,1	B!E2171
RCEP B	2024	2024	17,6	B!F2171
RCEP B	2025	2025	16,1	B!G2171
RCEP B	2026	2026	14,7	B!H2171
RCEP B	2027	2027	13,2	B!I2171
RCEP C	2022	2022	20,9	C!D2171
RCEP C	2023	2023	19,8	C!E2171
RCEP C	2024	2024	18,7	C!F2171
RCEP C	2025	2025	17,6	C!G2171
RCEP C	2026	2026	16,5	C!H2171
RCEP C	2027	2027	15,4	C!I2171

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22	D!D2171
RCEP D	2023	2023	22	D!E2171
RCEP D	2024	2024	22	D!F2171
RCEP D	2025	2025	22	D!G2171
RCEP D	2026	2026	22	D!H2171
RCEP D	2027	2027	22	D!I2171
RCEP E	2022	2022	22	E!D2174
RCEP E	2023	2023	22	E!E2174
RCEP E	2024	2024	22	E!F2174
RCEP E	2025	2025	22	E!G2174
RCEP E	2026	2026	22	E!H2174
RCEP E	2027	2027	22	E!I2174
RCEP F	2022	2022	20,5	F!D2171
RCEP F	2023	2023	19,1	F!E2171
RCEP F	2024	2024	17,6	F!F2171
RCEP F	2025	2025	16,1	F!G2171
RCEP F	2026	2026	14,7	F!H2171
RCEP F	2027	2027	13,2	F!I2171
VIFTA	2024	2024	19.8	VI!F2023
VIFTA	2025	2025	17.6	VI!G2023
VIFTA	2026	2026	15.4	VI!H2023
VIFTA	2027	2027	13.2	VI!I2023

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 1602.32 has 2 lines; 1602.32.90 is distinguished from its siblings by: Other.	1602.32.10 Chicken curry, 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 1602.32.90. 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 22% for 1602.32.90 was checked against BT2026 (cell BT2026!N2160), 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.