Vietnam Tariff Intelligence

HS 0204.23.00 detail

HS code	0204.23.00
Description	Meat of sheep or goats, fresh, chilled or frozen / - Other meat of sheep, fresh or chilled: / - - Boneless
Unit	kg
Generated	11/11/2026 23:54:10
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/02042300/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	10.5	10.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K135
Preferential (MFN)	7	7%	26/2023/NĐ-CP	2023-07-15	BT2026!N135
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q135
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

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
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	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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/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
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
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!E128
ATIGA	2022	2022	0	AT!E129
ATIGA	2023	2023	0	AT!F129
ATIGA	2024	2024	0	AT!G129
ATIGA	2025	2025	0	AT!H129
ATIGA	2026	2026	0	AT!I129
ATIGA	2027	2027	0	AT!J129
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E131
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F131
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G131

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H131
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I131
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J131
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E129
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F129
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G129
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H129
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I129
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J129
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F129
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H128
AIFTA	30/12/2022	2022	0	AI!F131
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G131
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H131
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I131
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J131
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K131
VKFTA	2022	2022	0	VK!E129
VKFTA	2023	2023	0	VK!F129
VKFTA	2024	2024	0	VK!G129
VKFTA	2025	2025	0	VK!H129
VKFTA	2026	2026	0	VK!I129
VKFTA	2027	2027	0	VK!J129
VCFTA	2022	2022	1	VC!D130
VCFTA	2023	2023	1	VC!E130
VCFTA	2024	2024	0	VC!F130

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G130
VCFTA	2026	2026	0	VC!H130
VCFTA	2027	2027	0	VC!I130
VN-EAEU	2022	2022	0	EAV!D131
VN-EAEU	2023	2023	0	EAV!E131
VN-EAEU	2024	2024	0	EAV!F131
VN-EAEU	2025	2025	0	EAV!G131
VN-EAEU	2026	2026	0	EAV!H131
VN-EAEU	2027	2027	0	EAV!I131
AHKFTA	2022	2022	0	AKH!D130
AHKFTA	2023	2023	0	AKH!E130
AHKFTA	2024	2024	0	AKH!F130
AHKFTA	2025	2025	0	AKH!G130
AHKFTA	2026	2026	0	AKH!H130
AHKFTA	2027	2027	0	AKH!I130
EVFTA	2022	2022	1,7	EV-NK!D128
EVFTA	2023	2023	0	EV-NK!E128
EVFTA	2024	2024	0	EV-NK!F128
EVFTA	2025	2025	0	EV-NK!G128
EVFTA	2026	2026	0	EV-NK!H128
EVFTA	2027	2027	0	EV-NK!I128
UKVFTA	2022	2022	1,7	UKV!D130
UKVFTA	2023	2023	0	UKV!E130
UKVFTA	2024	2024	0	UKV!F130
UKVFTA	2025	2025	0	UKV!G130
UKVFTA	2026	2026	0	UKV!H130

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I130
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D130
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E130
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F130
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G130
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H130
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I130
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J130
RCEP A	2022	2022	0	RCEPT-A!D129
RCEP A	2023	2023	0	RCEPT-A!E129
RCEP A	2024	2024	0	RCEPT-A!F129
RCEP A	2025	2025	0	RCEPT-A!G129
RCEP A	2026	2026	0	RCEPT-A!H129
RCEP A	2027	2027	0	RCEPT-A!I129
RCEP B	2022	2022	0	B!D129
RCEP B	2023	2023	0	B!E129
RCEP B	2024	2024	0	B!F129
RCEP B	2025	2025	0	B!G129
RCEP B	2026	2026	0	B!H129
RCEP B	2027	2027	0	B!I129
RCEP C	2022	2022	0	C!D129
RCEP C	2023	2023	0	C!E129
RCEP C	2024	2024	0	C!F129
RCEP C	2025	2025	0	C!G129
RCEP C	2026	2026	0	C!H129
RCEP C	2027	2027	0	C!I129

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D129
RCEP D	2023	2023	0	D!E129
RCEP D	2024	2024	0	D!F129
RCEP D	2025	2025	0	D!G129
RCEP D	2026	2026	0	D!H129
RCEP D	2027	2027	0	D!I129
RCEP E	2022	2022	0	E!D129
RCEP E	2023	2023	0	E!E129
RCEP E	2024	2024	0	E!F129
RCEP E	2025	2025	0	E!G129
RCEP E	2026	2026	0	E!H129
RCEP E	2027	2027	0	E!I129
RCEP F	2022	2022	0	F!D129
RCEP F	2023	2023	0	F!E129
RCEP F	2024	2024	0	F!F129
RCEP F	2025	2025	0	F!G129
RCEP F	2026	2026	0	F!H129
RCEP F	2027	2027	0	F!I129
VIFTA	2024	2024	*	VI!F119
VIFTA	2025	2025	*	VI!G119
VIFTA	2026	2026	*	VI!H119
VIFTA	2027	2027	*	VI!I119

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
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
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 0204.23.00. 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 7% for 0204.23.00 was checked against BT2026 (cell BT2026!N135), 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 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.