

## HS 0204.50.00 detail

|                     |                                                                                                                 |
|---------------------|-----------------------------------------------------------------------------------------------------------------|
| HS code             | 0204.50.00                                                                                                      |
| Description         | Meat of sheep or goats, fresh, chilled or frozen / - Meat of goats                                              |
| Unit                | kg                                                                                                              |
| Generated           | 01/11/2026 05:20:55                                                                                             |
| 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/02045000/">https://mail.vietnamtariff.com/hs-code/02045000/</a> |

### 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!K141 |
| Preferential (MFN)   | 7            | 7%                             | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N141 |
| VAT                  | */5/8/10     | * / 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q141 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ            | 121/2022/NĐ-<br>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!E134 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E135 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F135 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G135 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H135 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I135 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J135 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E137 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F137 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G137 |

| FTA     | Period                                 | Year | Source value | Source    |
|---------|----------------------------------------|------|--------------|-----------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H137   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I137   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J137   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E135   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F135   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G135   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H135   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I135   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J135   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F135   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H134 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F137   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G137   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H137   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I137   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J137   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K137   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E135   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F135   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G135   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H135   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I135   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J135   |
| VCFTA   | 2022                                   | 2022 | 1            | VC!D136   |
| VCFTA   | 2023                                   | 2023 | 1            | VC!E136   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F136   |

| FTA     | Period | Year | Source value | Source     |
|---------|--------|------|--------------|------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G136    |
| VCFTA   | 2026   | 2026 | 0            | VC!H136    |
| VCFTA   | 2027   | 2027 | 0            | VC!I136    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D137   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E137   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F137   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G137   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H137   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I137   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D136   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E136   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F136   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G136   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H136   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I136   |
| EVFTA   | 2022   | 2022 | 1,7          | EV-NK!D134 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E134 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F134 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G134 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H134 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I134 |
| UKVFTA  | 2022   | 2022 | 1,7          | UKV!D136   |
| UKVFTA  | 2023   | 2023 | 0            | UKV!E136   |
| UKVFTA  | 2024   | 2024 | 0            | UKV!F136   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G136   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H136   |

| FTA    | Period | Year           | Source value | Source       |
|--------|--------|----------------|--------------|--------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I136     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D136   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E136   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F136   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G136   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H136   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I136   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J136   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D135 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E135 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F135 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G135 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H135 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I135 |
| RCEP B | 2022   | 2022           | 0            | B!D135       |
| RCEP B | 2023   | 2023           | 0            | B!E135       |
| RCEP B | 2024   | 2024           | 0            | B!F135       |
| RCEP B | 2025   | 2025           | 0            | B!G135       |
| RCEP B | 2026   | 2026           | 0            | B!H135       |
| RCEP B | 2027   | 2027           | 0            | B!I135       |
| RCEP C | 2022   | 2022           | 0            | C!D135       |
| RCEP C | 2023   | 2023           | 0            | C!E135       |
| RCEP C | 2024   | 2024           | 0            | C!F135       |
| RCEP C | 2025   | 2025           | 0            | C!G135       |
| RCEP C | 2026   | 2026           | 0            | C!H135       |
| RCEP C | 2027   | 2027           | 0            | C!I135       |

| FTA    | Period | Year | Source value | Source  |
|--------|--------|------|--------------|---------|
| RCEP D | 2022   | 2022 | 0            | D!D135  |
| RCEP D | 2023   | 2023 | 0            | D!E135  |
| RCEP D | 2024   | 2024 | 0            | D!F135  |
| RCEP D | 2025   | 2025 | 0            | D!G135  |
| RCEP D | 2026   | 2026 | 0            | D!H135  |
| RCEP D | 2027   | 2027 | 0            | D!I135  |
| RCEP E | 2022   | 2022 | 0            | E!D135  |
| RCEP E | 2023   | 2023 | 0            | E!E135  |
| RCEP E | 2024   | 2024 | 0            | E!F135  |
| RCEP E | 2025   | 2025 | 0            | E!G135  |
| RCEP E | 2026   | 2026 | 0            | E!H135  |
| RCEP E | 2027   | 2027 | 0            | E!I135  |
| RCEP F | 2022   | 2022 | 0            | F!D135  |
| RCEP F | 2023   | 2023 | 0            | F!E135  |
| RCEP F | 2024   | 2024 | 0            | F!F135  |
| RCEP F | 2025   | 2025 | 0            | F!G135  |
| RCEP F | 2026   | 2026 | 0            | F!H135  |
| RCEP F | 2027   | 2027 | 0            | F!I135  |
| VIFTA  | 2024   | 2024 | *            | VI!F125 |
| VIFTA  | 2025   | 2025 | *            | VI!G125 |
| VIFTA  | 2026   | 2026 | *            | VI!H125 |
| VIFTA  | 2027   | 2027 | *            | VI!I125 |

### 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 0204.50.00. 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 0204.50.00 was checked against BT2026 (cell BT2026!N141), 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.