Vietnam Tariff Intelligence

HS 0206.41.00 detail

HS code	0206.41.00
Description	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen / - Of swine, frozen: / - - Livers
Unit	kg
Generated	02/11/2026 11:23:58
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/02064100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	12	12%	15/2023/QĐ-TTg	2023-07-15	BT2026!K151
Preferential (MFN)	8	8%	26/2023/NĐ-CP	2023-07-15	BT2026!N151
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q151
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
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(-KR, TH)	0% (except KR, TH)	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
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
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
EVFTA	2,4	2.4%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,4	2.4%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	4	4%	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
RCEP (Annex B)	4	4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	4	4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	4	4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	4	4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	4,4	4.4%	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
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!E146
ATIGA	2022	2022	0	AT!E147
ATIGA	2023	2023	0	AT!F147
ATIGA	2024	2024	0	AT!G147
ATIGA	2025	2025	0	AT!H147
ATIGA	2026	2026	0	AT!I147
ATIGA	2027	2027	0	AT!J147
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E149
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F149
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G149

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H149
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I149
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J149
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E147
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F147
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G147
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H147
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I147
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J147
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F147
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H146
AIFTA	30/12/2022	2022	0	AI!F149
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G149
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H149
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I149
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J149
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K149
VKFTA	2022	2022	0	VK!E147
VKFTA	2023	2023	0	VK!F147
VKFTA	2024	2024	0	VK!G147
VKFTA	2025	2025	0	VK!H147
VKFTA	2026	2026	0	VK!I147
VKFTA	2027	2027	0	VK!J147
VCFTA	2022	2022	5	VC!D148
VCFTA	2023	2023	4	VC!E148
VCFTA	2024	2024	3	VC!F148

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	3	VC!G148
VCFTA	2026	2026	2	VC!H148
VCFTA	2027	2027	1	VC!I148
VN-EAEU	2022	2022	0	EAV!D149
VN-EAEU	2023	2023	0	EAV!E149
VN-EAEU	2024	2024	0	EAV!F149
VN-EAEU	2025	2025	0	EAV!G149
VN-EAEU	2026	2026	0	EAV!H149
VN-EAEU	2027	2027	0	EAV!I149
AHKFTA	2022	2022	5	AKH!D148
AHKFTA	2023	2023	3	AKH!E148
AHKFTA	2024	2024	3	AKH!F148
AHKFTA	2025	2025	2	AKH!G148
AHKFTA	2026	2026	2	AKH!H148
AHKFTA	2027	2027	0	AKH!I148
EVFTA	2022	2022	5,6	EV-NK!D146
EVFTA	2023	2023	4,8	EV-NK!E146
EVFTA	2024	2024	4	EV-NK!F146
EVFTA	2025	2025	3,2	EV-NK!G146
EVFTA	2026	2026	2,4	EV-NK!H146
EVFTA	2027	2027	1,6	EV-NK!I146
UKVFTA	2022	2022	5,6	UKV!D148
UKVFTA	2023	2023	4,8	UKV!E148
UKVFTA	2024	2024	4	UKV!F148
UKVFTA	2025	2025	3,2	UKV!G148
UKVFTA	2026	2026	2,4	UKV!H148

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	1,6	UKV!I148
CPTPP	(I)	2021 (DERIVED)	2	CPTPP!D148
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E148
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F148
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G148
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H148
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I148
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J148
RCEP A	2022	2022	7,2	RCEPT-A!D147
RCEP A	2023	2023	6,4	RCEPT-A!E147
RCEP A	2024	2024	5,6	RCEPT-A!F147
RCEP A	2025	2025	4,8	RCEPT-A!G147
RCEP A	2026	2026	4	RCEPT-A!H147
RCEP A	2027	2027	3,2	RCEPT-A!I147
RCEP B	2022	2022	7,2	B!D147
RCEP B	2023	2023	6,4	B!E147
RCEP B	2024	2024	5,6	B!F147
RCEP B	2025	2025	4,8	B!G147
RCEP B	2026	2026	4	B!H147
RCEP B	2027	2027	3,2	B!I147
RCEP C	2022	2022	7,2	C!D147
RCEP C	2023	2023	6,4	C!E147
RCEP C	2024	2024	5,6	C!F147
RCEP C	2025	2025	4,8	C!G147
RCEP C	2026	2026	4	C!H147
RCEP C	2027	2027	3,2	C!I147

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	7,3	D!D147
RCEP D	2023	2023	6,5	D!E147
RCEP D	2024	2024	5,8	D!F147
RCEP D	2025	2025	5,1	D!G147
RCEP D	2026	2026	4,4	D!H147
RCEP D	2027	2027	3,6	D!I147
RCEP E	2022	2022	7,2	E!D147
RCEP E	2023	2023	6,4	E!E147
RCEP E	2024	2024	5,6	E!F147
RCEP E	2025	2025	4,8	E!G147
RCEP E	2026	2026	4	E!H147
RCEP E	2027	2027	3,2	E!I147
RCEP F	2022	2022	7,2	F!D147
RCEP F	2023	2023	6,4	F!E147
RCEP F	2024	2024	5,6	F!F147
RCEP F	2025	2025	4,8	F!G147
RCEP F	2026	2026	4	F!H147
RCEP F	2027	2027	3,2	F!I147
VIFTA	2024	2024	*	VI!F135
VIFTA	2025	2025	*	VI!G135
VIFTA	2026	2026	*	VI!H135
VIFTA	2027	2027	*	VI!I135

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
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 0206.41.00. 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 8% for 0206.41.00 was checked against BT2026 (cell BT2026!N151), 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.