Vietnam Tariff Intelligence

# HS 0206.49.00 detail

| | |
|---|---|
| **HS code** | 0206.49.00 |
| **Description** | Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen / - Of swine, frozen: / - - Other |
| **Unit** | kg |
| **Generated** | 04/11/2026 10:14:33 |
| **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/02064900/ |

## 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!K152 |
| Preferential (MFN) | 8 | 8% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N152 |
| VAT | */5/8/10 | * / 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q152 |
| 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 |
| 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 |
| AHKFTA | 2 | 2% | Consolidated BT2026 | 2026 | AHK | 123/2022/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!E147 |
| ATIGA | 2022 | 2022 | 0 | AT!E148 |
| ATIGA | 2023 | 2023 | 0 | AT!F148 |
| ATIGA | 2024 | 2024 | 0 | AT!G148 |
| ATIGA | 2025 | 2025 | 0 | AT!H148 |
| ATIGA | 2026 | 2026 | 0 | AT!I148 |
| ATIGA | 2027 | 2027 | 0 | AT!J148 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E150 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F150 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G150 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H150 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I150 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J150 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E148 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F148 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G148 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H148 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I148 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J148 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F148 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H147 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F150 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G150 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H150 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I150 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J150 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K150 |
| VKFTA | 2022 | 2022 | 0 | VK!E148 |
| VKFTA | 2023 | 2023 | 0 | VK!F148 |
| VKFTA | 2024 | 2024 | 0 | VK!G148 |
| VKFTA | 2025 | 2025 | 0 | VK!H148 |
| VKFTA | 2026 | 2026 | 0 | VK!I148 |
| VKFTA | 2027 | 2027 | 0 | VK!J148 |
| VCFTA | 2022 | 2022 | 2 | VC!D149 |
| VCFTA | 2023 | 2023 | 1 | VC!E149 |
| VCFTA | 2024 | 2024 | 0 | VC!F149 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 0 | VC!G149 |
| VCFTA | 2026 | 2026 | 0 | VC!H149 |
| VCFTA | 2027 | 2027 | 0 | VC!I149 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D150 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E150 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F150 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G150 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H150 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I150 |
| AHKFTA | 2022 | 2022 | 5 | AKH!D149 |
| AHKFTA | 2023 | 2023 | 3 | AKH!E149 |
| AHKFTA | 2024 | 2024 | 3 | AKH!F149 |
| AHKFTA | 2025 | 2025 | 2 | AKH!G149 |
| AHKFTA | 2026 | 2026 | 2 | AKH!H149 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I149 |
| EVFTA | 2022 | 2022 | 5,6 | EV-NK!D147 |
| EVFTA | 2023 | 2023 | 4,8 | EV-NK!E147 |
| EVFTA | 2024 | 2024 | 4 | EV-NK!F147 |
| EVFTA | 2025 | 2025 | 3,2 | EV-NK!G147 |
| EVFTA | 2026 | 2026 | 2,4 | EV-NK!H147 |
| EVFTA | 2027 | 2027 | 1,6 | EV-NK!I147 |
| UKVFTA | 2022 | 2022 | 5,6 | UKV!D149 |
| UKVFTA | 2023 | 2023 | 4,8 | UKV!E149 |
| UKVFTA | 2024 | 2024 | 4 | UKV!F149 |
| UKVFTA | 2025 | 2025 | 3,2 | UKV!G149 |
| UKVFTA | 2026 | 2026 | 2,4 | UKV!H149 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 1,6 | UKV!I149 |
| CPTPP | (I) | 2021 (DERIVED) | 2 | CPTPP!D149 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E149 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F149 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G149 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H149 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I149 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J149 |
| RCEP A | 2022 | 2022 | 7,2 | RCEPT-A!D148 |
| RCEP A | 2023 | 2023 | 6,4 | RCEPT-A!E148 |
| RCEP A | 2024 | 2024 | 5,6 | RCEPT-A!F148 |
| RCEP A | 2025 | 2025 | 4,8 | RCEPT-A!G148 |
| RCEP A | 2026 | 2026 | 4 | RCEPT-A!H148 |
| RCEP A | 2027 | 2027 | 3,2 | RCEPT-A!I148 |
| RCEP B | 2022 | 2022 | 7,2 | B!D148 |
| RCEP B | 2023 | 2023 | 6,4 | B!E148 |
| RCEP B | 2024 | 2024 | 5,6 | B!F148 |
| RCEP B | 2025 | 2025 | 4,8 | B!G148 |
| RCEP B | 2026 | 2026 | 4 | B!H148 |
| RCEP B | 2027 | 2027 | 3,2 | B!I148 |
| RCEP C | 2022 | 2022 | 7,2 | C!D148 |
| RCEP C | 2023 | 2023 | 6,4 | C!E148 |
| RCEP C | 2024 | 2024 | 5,6 | C!F148 |
| RCEP C | 2025 | 2025 | 4,8 | C!G148 |
| RCEP C | 2026 | 2026 | 4 | C!H148 |
| RCEP C | 2027 | 2027 | 3,2 | C!I148 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 7,3 | D!D148 |
| RCEP D | 2023 | 2023 | 6,5 | D!E148 |
| RCEP D | 2024 | 2024 | 5,8 | D!F148 |
| RCEP D | 2025 | 2025 | 5,1 | D!G148 |
| RCEP D | 2026 | 2026 | 4,4 | D!H148 |
| RCEP D | 2027 | 2027 | 3,6 | D!I148 |
| RCEP E | 2022 | 2022 | 7,2 | E!D148 |
| RCEP E | 2023 | 2023 | 6,4 | E!E148 |
| RCEP E | 2024 | 2024 | 5,6 | E!F148 |
| RCEP E | 2025 | 2025 | 4,8 | E!G148 |
| RCEP E | 2026 | 2026 | 4 | E!H148 |
| RCEP E | 2027 | 2027 | 3,2 | E!I148 |
| RCEP F | 2022 | 2022 | 7,2 | F!D148 |
| RCEP F | 2023 | 2023 | 6,4 | F!E148 |
| RCEP F | 2024 | 2024 | 5,6 | F!F148 |
| RCEP F | 2025 | 2025 | 4,8 | F!G148 |
| RCEP F | 2026 | 2026 | 4 | F!H148 |
| RCEP F | 2027 | 2027 | 3,2 | F!I148 |
| VIFTA | 2024 | 2024 | * | VI!F136 |
| VIFTA | 2025 | 2025 | * | VI!G136 |
| VIFTA | 2026 | 2026 | * | VI!H136 |
| VIFTA | 2027 | 2027 | * | VI!I136 |

## 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 0206.49.00. 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 0206.49.00 was checked against BT2026 (cell BT2026!N152), 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.