Vietnam Tariff Intelligence

HS 0207.14.91 detail

HS code	0207.14.91
Description	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen / - Of fowls of the species Gallus domesticus: / - - Cuts and offal, frozen: / - - - Other: / - - - - Mechanically deboned or separated meat
Unit	kg
Generated	05/11/2026 14:58:17
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/02071491/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K165
Preferential (MFN)	20	20%	73/2025/NĐ-CP	2025-03-31	BT2026!N165
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q165
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 (-MY, PH)	0% (except MY, 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
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(-KH, MM, PH)	0% (except KH, MM, PH)	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-CAM	0	0%	Consolidated BT2026	2026	S	56/2026/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	3,6; M: 5,4	3.6% · M: 5.4%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
ATIGA	5	5%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
EVFTA	7,2	7.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	7,2	7.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	13,3	13.3%	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
VIFTA	8	8%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AANZFTA	20	20%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VCFTA	20	20%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
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!E161
ATIGA	2022	2022	5	AT!E162
ATIGA	2023	2023	5	AT!F162
ATIGA	2024	2024	5	AT!G162
ATIGA	2025	2025	5	AT!H162
ATIGA	2026	2026	5	AT!I162
ATIGA	2027	2027	5	AT!J162
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E164
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F164

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G164
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H164
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I164
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J164
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E162
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F162
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G162
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H162
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I162
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J162
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F162
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		20	AANZ!H161
AIFTA	30/12/2022	2022	0	AI!F164
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G164
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H164
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I164
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J164
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K164
VKFTA	2022	2022	0	VK!E162
VKFTA	2023	2023	0	VK!F162
VKFTA	2024	2024	0	VK!G162
VKFTA	2025	2025	0	VK!H162
VKFTA	2026	2026	0	VK!I162
VKFTA	2027	2027	0	VK!J162
VCFTA	2022	2022	20	VC!D163
VCFTA	2023	2023	20	VC!E163

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	20	VC!F163
VCFTA	2025	2025	20	VC!G163
VCFTA	2026	2026	20	VC!H163
VCFTA	2027	2027	20	VC!I163
VN-EAEU	2022	2022	0	EAV!D164
VN-EAEU	2023	2023	0	EAV!E164
VN-EAEU	2024	2024	0	EAV!F164
VN-EAEU	2025	2025	0	EAV!G164
VN-EAEU	2026	2026	0	EAV!H164
VN-EAEU	2027	2027	0	EAV!I164
AHKFTA	2022	2022	20	AKH!D163
AHKFTA	2023	2023	20	AKH!E163
AHKFTA	2024	2024	20	AKH!F163
AHKFTA	2025	2025	20	AKH!G163
AHKFTA	2026	2026	20	AKH!H163
AHKFTA	2027	2027	20	AKH!I163
EVFTA	2022	2022	14,5	EV-NK!D161
EVFTA	2023	2023	12,7	EV-NK!E161
EVFTA	2024	2024	10,9	EV-NK!F161
EVFTA	2025	2025	9	EV-NK!G161
EVFTA	2026	2026	7,2	EV-NK!H161
EVFTA	2027	2027	5,4	EV-NK!I161
UKVFTA	2022	2022	14,5	UKV!D163
UKVFTA	2023	2023	12,7	UKV!E163
UKVFTA	2024	2024	10,9	UKV!F163
UKVFTA	2025	2025	9	UKV!G163

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	7,2	UKV!H163
UKVFTA	2027	2027	5,4	UKV!I163
VN-CAM	2025	2025	0	VNCAM!D24
VN-CAM	2026	2026	0	VNCAM!E24
CPTPP	(I)	2021 (DERIVED)	12,7	CPTPP!D163
CPTPP	(II)	2022 (DERIVED)	10,9	CPTPP!E163
CPTPP	(III)	2023 (DERIVED)	9	CPTPP!F163
CPTPP	(IV)	2024 (DERIVED)	7,2	CPTPP!G163
CPTPP	(V)	2025 (DERIVED)	5,4	CPTPP!H163
CPTPP	(VI)	2026 (DERIVED)	3,6	CPTPP!I163
CPTPP	(VII)	2027 (DERIVED)	1,8	CPTPP!J163
RCEP A	2022	2022	18,7	RCEPT-A!D162
RCEP A	2023	2023	17,3	RCEPT-A!E162
RCEP A	2024	2024	16	RCEPT-A!F162
RCEP A	2025	2025	14,7	RCEPT-A!G162
RCEP A	2026	2026	13,3	RCEPT-A!H162
RCEP A	2027	2027	12	RCEPT-A!I162
RCEP B	2022	2022	18,7	B!D162
RCEP B	2023	2023	17,3	B!E162
RCEP B	2024	2024	16	B!F162
RCEP B	2025	2025	14,7	B!G162
RCEP B	2026	2026	13,3	B!H162
RCEP B	2027	2027	12	B!I162
RCEP C	2022	2022	19	C!D162
RCEP C	2023	2023	18	C!E162
RCEP C	2024	2024	17	C!F162

FTA	Period	Year	Source value	Source
RCEP C	2025	2025	16	C!G162
RCEP C	2026	2026	15	C!H162
RCEP C	2027	2027	14	C!I162
RCEP D	2022	2022	20	D!D162
RCEP D	2023	2023	20	D!E162
RCEP D	2024	2024	20	D!F162
RCEP D	2025	2025	20	D!G162
RCEP D	2026	2026	20	D!H162
RCEP D	2027	2027	20	D!I162
RCEP E	2022	2022	20	E!D162
RCEP E	2023	2023	20	E!E162
RCEP E	2024	2024	20	E!F162
RCEP E	2025	2025	20	E!G162
RCEP E	2026	2026	20	E!H162
RCEP E	2027	2027	20	E!I162
RCEP F	2022	2022	18,7	F!D162
RCEP F	2023	2023	17,3	F!E162
RCEP F	2024	2024	16	F!F162
RCEP F	2025	2025	14,7	F!G162
RCEP F	2026	2026	13,3	F!H162
RCEP F	2027	2027	12	F!I162
VIFTA	2024	2024	16	VI!F149
VIFTA	2025	2025	12	VI!G149
VIFTA	2026	2026	8	VI!H149
VIFTA	2027	2027	4	VI!I149

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 "3,6; M: 5,4" has a general 3.6% and an "M:" 5.4% 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 "3,6; M: 5,4", the FTA schedule for period (VI) shows "3,6".		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	AANZFTA 20%, AHKFTA 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, VCFTA 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 0207.14 has 5 lines; 0207.14.91 is distinguished from its siblings by: Mechanically deboned or separated meat.	0207.14.10 Wings; 0207.14.20 Thighs; 0207.14.30 Livers; 0207.14.99 Other	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 "*/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 0207.14.91. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 20% for 0207.14.91 was checked against BT2026 (cell BT2026!N165), basis 73/2025/NĐ-CP.		73/2025/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.