Vietnam Tariff Intelligence

# HS 0207.26.00 detail

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|---|---|
| **HS code** | 0207.26.00 |
| **Description** | Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen / - Of turkeys: / - - Cuts and offal, fresh or chilled |
| **Unit** | kg |
| **Generated** | 07/11/2026 20:47:36 |
| **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/02072600/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 60 | 60% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K170 |
| Preferential (MFN) | 40 | 40% | 73/2025/NĐ-CP | 2025-03-31 | BT2026!N170 |
| VAT | */5/8/10 | * / 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q170 |
| 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 (-LA) | 0% (except LA) | 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(-PH) | 0% (except PH) | 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 |
| 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 |
| AANZFTA | 5 | 5% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| CPTPP | 10; M: 13,3 | 10% · M: 13.3% | Consolidated BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 14,5 | 14.5% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 14,5 | 14.5% | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 26,7 | 26.7% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 26,7 | 26.7% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 26,7 | 26.7% | 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 C) | 30 | 30% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 40 | 40% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 40 | 40% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 40 | 40% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/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 |
| AHKFTA | * | * not eligible | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Not eligible (*) |
| VCFTA | * | * not eligible | Consolidated BT2026 | 2026 | VC | 112/2022/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!E166 |
| ATIGA | 2022 | 2022 | 0 | AT!E167 |
| ATIGA | 2023 | 2023 | 0 | AT!F167 |
| ATIGA | 2024 | 2024 | 0 | AT!G167 |
| ATIGA | 2025 | 2025 | 0 | AT!H167 |
| ATIGA | 2026 | 2026 | 0 | AT!I167 |
| ATIGA | 2027 | 2027 | 0 | AT!J167 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 1 | AJ!E169 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F169 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G169 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H169 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I169 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J169 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 2,5 | VJ!E167 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 1 | VJ!F167 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G167 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H167 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I167 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J167 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F167 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AANZ!H166 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F169 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G169 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H169 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I169 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J169 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K169 |
| VKFTA | 2022 | 2022 | 0 | VK!E167 |
| VKFTA | 2023 | 2023 | 0 | VK!F167 |
| VKFTA | 2024 | 2024 | 0 | VK!G167 |
| VKFTA | 2025 | 2025 | 0 | VK!H167 |
| VKFTA | 2026 | 2026 | 0 | VK!I167 |
| VKFTA | 2027 | 2027 | 0 | VK!J167 |
| VCFTA | 2022 | 2022 | * | VC!D168 |
| VCFTA | 2023 | 2023 | * | VC!E168 |
| VCFTA | 2024 | 2024 | * | VC!F168 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | * | VC!G168 |
| VCFTA | 2026 | 2026 | * | VC!H168 |
| VCFTA | 2027 | 2027 | * | VC!I168 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D169 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E169 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F169 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G169 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H169 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I169 |
| AHKFTA | 2022 | 2022 | * | AKH!D168 |
| AHKFTA | 2023 | 2023 | * | AKH!E168 |
| AHKFTA | 2024 | 2024 | * | AKH!F168 |
| AHKFTA | 2025 | 2025 | * | AKH!G168 |
| AHKFTA | 2026 | 2026 | * | AKH!H168 |
| AHKFTA | 2027 | 2027 | * | AKH!I168 |
| EVFTA | 2022 | 2022 | 29 | EV-NK!D166 |
| EVFTA | 2023 | 2023 | 25,4 | EV-NK!E166 |
| EVFTA | 2024 | 2024 | 21,8 | EV-NK!F166 |
| EVFTA | 2025 | 2025 | 18,1 | EV-NK!G166 |
| EVFTA | 2026 | 2026 | 14,5 | EV-NK!H166 |
| EVFTA | 2027 | 2027 | 10,9 | EV-NK!I166 |
| UKVFTA | 2022 | 2022 | 29 | UKV!D168 |
| UKVFTA | 2023 | 2023 | 25,4 | UKV!E168 |
| UKVFTA | 2024 | 2024 | 21,8 | UKV!F168 |
| UKVFTA | 2025 | 2025 | 18,1 | UKV!G168 |
| UKVFTA | 2026 | 2026 | 14,5 | UKV!H168 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 10,9 | UKV!I168 |
| CPTPP | (I) | 2021 (DERIVED) | 26,6 | CPTPP!D168 |
| CPTPP | (II) | 2022 (DERIVED) | 23,3 | CPTPP!E168 |
| CPTPP | (III) | 2023 (DERIVED) | 20 | CPTPP!F168 |
| CPTPP | (IV) | 2024 (DERIVED) | 16,6 | CPTPP!G168 |
| CPTPP | (V) | 2025 (DERIVED) | 13,3 | CPTPP!H168 |
| CPTPP | (VI) | 2026 (DERIVED) | 10 | CPTPP!I168 |
| CPTPP | (VII) | 2027 (DERIVED) | 6,6 | CPTPP!J168 |
| RCEP A | 2022 | 2022 | 37,3 | RCEPT-A!D167 |
| RCEP A | 2023 | 2023 | 34,7 | RCEPT-A!E167 |
| RCEP A | 2024 | 2024 | 32 | RCEPT-A!F167 |
| RCEP A | 2025 | 2025 | 29,3 | RCEPT-A!G167 |
| RCEP A | 2026 | 2026 | 26,7 | RCEPT-A!H167 |
| RCEP A | 2027 | 2027 | 24 | RCEPT-A!I167 |
| RCEP B | 2022 | 2022 | 37,3 | B!D167 |
| RCEP B | 2023 | 2023 | 34,7 | B!E167 |
| RCEP B | 2024 | 2024 | 32 | B!F167 |
| RCEP B | 2025 | 2025 | 29,3 | B!G167 |
| RCEP B | 2026 | 2026 | 26,7 | B!H167 |
| RCEP B | 2027 | 2027 | 24 | B!I167 |
| RCEP C | 2022 | 2022 | 38 | C!D167 |
| RCEP C | 2023 | 2023 | 36 | C!E167 |
| RCEP C | 2024 | 2024 | 34 | C!F167 |
| RCEP C | 2025 | 2025 | 32 | C!G167 |
| RCEP C | 2026 | 2026 | 30 | C!H167 |
| RCEP C | 2027 | 2027 | 28 | C!I167 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 40 | D!D167 |
| RCEP D | 2023 | 2023 | 40 | D!E167 |
| RCEP D | 2024 | 2024 | 40 | D!F167 |
| RCEP D | 2025 | 2025 | 40 | D!G167 |
| RCEP D | 2026 | 2026 | 40 | D!H167 |
| RCEP D | 2027 | 2027 | 40 | D!I167 |
| RCEP E | 2022 | 2022 | 40 | E!D167 |
| RCEP E | 2023 | 2023 | 40 | E!E167 |
| RCEP E | 2024 | 2024 | 40 | E!F167 |
| RCEP E | 2025 | 2025 | 40 | E!G167 |
| RCEP E | 2026 | 2026 | 40 | E!H167 |
| RCEP E | 2027 | 2027 | 40 | E!I167 |
| RCEP F | 2022 | 2022 | 37,3 | F!D167 |
| RCEP F | 2023 | 2023 | 34,7 | F!E167 |
| RCEP F | 2024 | 2024 | 32 | F!F167 |
| RCEP F | 2025 | 2025 | 29,3 | F!G167 |
| RCEP F | 2026 | 2026 | 26,7 | F!H167 |
| RCEP F | 2027 | 2027 | 24 | F!I167 |
| VIFTA | 2024 | 2024 | 40 | VI!F154 |
| VIFTA | 2025 | 2025 | 40 | VI!G154 |
| VIFTA | 2026 | 2026 | 40 | VI!H154 |
| VIFTA | 2027 | 2027 | 40 | VI!I154 |

## 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 "10; M: 13,3" has a general 10% and an "M:" 13.3% 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 "10; M: 13,3", the FTA schedule for period (VI) shows "10". | | 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 | RCEP (Annex D) 40%, RCEP (Annex E) 40%, VIFTA 40%: the preferential rate is equal to or higher than the MFN rate (40%) in the source tariff – claiming the FTA brings no saving. | MFN 40% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | 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 0207.26.00. 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 40% for 0207.26.00 was checked against BT2026 (cell BT2026!N170), 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.