Vietnam Tariff Intelligence

HS 0207.42.00 detail

HS code	0207.42.00
Description	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen / - Of ducks: / - - Not cut in pieces, frozen
Unit	kg
Generated	01/11/2026 22:05:25
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/02074200/

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!K178
Preferential (MFN)	40	40%	73/2025/NĐ-CP	2025-03-31	BT2026!N178
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q178
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(-KH, PH, KR)	0% (except KH, PH, KR)	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-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
AHKFTA	8	8%	Consolidated BT2026	2026	AHK	123/2022/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)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	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)	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
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	21,8	21.8%	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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)
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!E174
ATIGA	2022	2022	0	AT!E175
ATIGA	2023	2023	0	AT!F175
ATIGA	2024	2024	0	AT!G175
ATIGA	2025	2025	0	AT!H175
ATIGA	2026	2026	0	AT!I175
ATIGA	2027	2027	0	AT!J175
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E177
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F177
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G177

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H177
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I177
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J177
VJEPA	30/12/2022 - 31/3/2023	2022	2,5	VJ!E175
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F175
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G175
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H175
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I175
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J175
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F175
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H174
AIFTA	30/12/2022	2022	0	AI!F177
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G177
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H177
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I177
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J177
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K177
VKFTA	2022	2022	0	VK!E175
VKFTA	2023	2023	0	VK!F175
VKFTA	2024	2024	0	VK!G175
VKFTA	2025	2025	0	VK!H175
VKFTA	2026	2026	0	VK!I175
VKFTA	2027	2027	0	VK!J175
VCFTA	2022	2022	7	VC!D176
VCFTA	2023	2023	4	VC!E176
VCFTA	2024	2024	0	VC!F176

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G176
VCFTA	2026	2026	0	VC!H176
VCFTA	2027	2027	0	VC!I176
VN-EAEU	2022	2022	*	EAV!D177
VN-EAEU	2023	2023	*	EAV!E177
VN-EAEU	2024	2024	*	EAV!F177
VN-EAEU	2025	2025	*	EAV!G177
VN-EAEU	2026	2026	*	EAV!H177
VN-EAEU	2027	2027	*	EAV!I177
AHKFTA	2022	2022	24	AKH!D176
AHKFTA	2023	2023	16	AKH!E176
AHKFTA	2024	2024	16	AKH!F176
AHKFTA	2025	2025	8	AKH!G176
AHKFTA	2026	2026	8	AKH!H176
AHKFTA	2027	2027	0	AKH!I176
EVFTA	2022	2022	29	EV-NK!D174
EVFTA	2023	2023	25,4	EV-NK!E174
EVFTA	2024	2024	21,8	EV-NK!F174
EVFTA	2025	2025	18,1	EV-NK!G174
EVFTA	2026	2026	14,5	EV-NK!H174
EVFTA	2027	2027	10,9	EV-NK!I174
UKVFTA	2022	2022	29	UKV!D176
UKVFTA	2023	2023	25,4	UKV!E176
UKVFTA	2024	2024	21,8	UKV!F176
UKVFTA	2025	2025	18,1	UKV!G176
UKVFTA	2026	2026	14,5	UKV!H176

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	10,9	UKV!I176
CPTPP	(I)	2021 (DERIVED)	13,3	CPTPP!D176
CPTPP	(II)	2022 (DERIVED)	6,6	CPTPP!E176
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F176
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G176
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H176
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I176
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J176
RCEP A	2022	2022	36	RCEPT-A!D175
RCEP A	2023	2023	32	RCEPT-A!E175
RCEP A	2024	2024	28	RCEPT-A!F175
RCEP A	2025	2025	24	RCEPT-A!G175
RCEP A	2026	2026	20	RCEPT-A!H175
RCEP A	2027	2027	16	RCEPT-A!I175
RCEP B	2022	2022	36	B!D175
RCEP B	2023	2023	32	B!E175
RCEP B	2024	2024	28	B!F175
RCEP B	2025	2025	24	B!G175
RCEP B	2026	2026	20	B!H175
RCEP B	2027	2027	16	B!I175
RCEP C	2022	2022	36	C!D175
RCEP C	2023	2023	32	C!E175
RCEP C	2024	2024	28	C!F175
RCEP C	2025	2025	24	C!G175
RCEP C	2026	2026	20	C!H175
RCEP C	2027	2027	16	C!I175

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	36,4	D!D175
RCEP D	2023	2023	32,7	D!E175
RCEP D	2024	2024	29,1	D!F175
RCEP D	2025	2025	25,5	D!G175
RCEP D	2026	2026	21,8	D!H175
RCEP D	2027	2027	18,2	D!I175
RCEP E	2022	2022	36	E!D175
RCEP E	2023	2023	32	E!E175
RCEP E	2024	2024	28	E!F175
RCEP E	2025	2025	24	E!G175
RCEP E	2026	2026	20	E!H175
RCEP E	2027	2027	16	E!I175
RCEP F	2022	2022	36	F!D175
RCEP F	2023	2023	32	F!E175
RCEP F	2024	2024	28	F!F175
RCEP F	2025	2025	24	F!G175
RCEP F	2026	2026	20	F!H175
RCEP F	2027	2027	16	F!I175
VIFTA	2024	2024	*	VI!F162
VIFTA	2025	2025	*	VI!G162
VIFTA	2026	2026	*	VI!H162
VIFTA	2027	2027	*	VI!I162

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 0207.42.00. 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 0207.42.00 was checked against BT2026 (cell BT2026!N178), 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.