Vietnam Tariff Intelligence

HS 1602.42.90 detail

HS code	1602.42.90
Description	Other prepared or preserved meat, meat offal, blood or insects / - Of swine: / - - Shoulders and cuts thereof: / - - - Other
Unit	kg
Generated	11/11/2026 00:06:10
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/16024290/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	33	33%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2168
Preferential (MFN)	22	22%	26/2023/NĐ-CP	2023-07-15	BT2026!N2168
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2168
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AKFTA	0(-LA, PH, KR, TH)	0% (except LA, PH, KR, TH)	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-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
CPTPP	2,2; M: 4,4	2.2% · M: 4.4%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
ATIGA	5	5%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
EVFTA	6,6	6.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	6,6	6.6%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	16	16%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AHKFTA	22	22%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	22	22%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	22	22%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	22	22%	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 D)	22	22%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	22	22%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	22	22%	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)		5	AC!E2174
ATIGA	2022	2022	5	AT!E2139
ATIGA	2023	2023	5	AT!F2139
ATIGA	2024	2024	5	AT!G2139
ATIGA	2025	2025	5	AT!H2139
ATIGA	2026	2026	5	AT!I2139
ATIGA	2027	2027	5	AT!J2139
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2177
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2177
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2177
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2177
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2177

FTA	Period	Year	Source value	Source
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2177
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2179
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2179
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2179
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2179
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2179
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2179
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2181
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H2145
AIFTA	30/12/2022	2022	0	AI!F2141
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2141
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2141
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2141
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2141
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2141
VKFTA	2022	2022	0	VK!E2139
VKFTA	2023	2023	0	VK!F2139
VKFTA	2024	2024	0	VK!G2139
VKFTA	2025	2025	0	VK!H2139
VKFTA	2026	2026	0	VK!I2139
VKFTA	2027	2027	0	VK!J2139
VCFTA	2022	2022	32	VC!D2188
VCFTA	2023	2023	32	VC!E2188
VCFTA	2024	2024	16	VC!F2188
VCFTA	2025	2025	16	VC!G2188
VCFTA	2026	2026	16	VC!H2188

FTA	Period	Year	Source value	Source
VCFTA	2027	2027	16	VC!I2188
VN-EAEU	2022	2022	*	EAV!D2181
VN-EAEU	2023	2023	*	EAV!E2181
VN-EAEU	2024	2024	*	EAV!F2181
VN-EAEU	2025	2025	*	EAV!G2181
VN-EAEU	2026	2026	*	EAV!H2181
VN-EAEU	2027	2027	*	EAV!I2181
AHKFTA	2022	2022	22	AKH!D2193
AHKFTA	2023	2023	22	AKH!E2193
AHKFTA	2024	2024	22	AKH!F2193
AHKFTA	2025	2025	22	AKH!G2193
AHKFTA	2026	2026	22	AKH!H2193
AHKFTA	2027	2027	22	AKH!I2193
EVFTA	2022	2022	15,4	EV-NK!D2154
EVFTA	2023	2023	13,2	EV-NK!E2154
EVFTA	2024	2024	11	EV-NK!F2154
EVFTA	2025	2025	8,8	EV-NK!G2154
EVFTA	2026	2026	6,6	EV-NK!H2154
EVFTA	2027	2027	4,4	EV-NK!I2154
UKVFTA	2022	2022	15,4	UKV!D2156
UKVFTA	2023	2023	13,2	UKV!E2156
UKVFTA	2024	2024	11	UKV!F2156
UKVFTA	2025	2025	8,8	UKV!G2156
UKVFTA	2026	2026	6,6	UKV!H2156
UKVFTA	2027	2027	4,4	UKV!I2156
CPTPP	(I)	2021 (DERIVED)	13,2	CPTPP!D2156

FTA	Period	Year	Source value	Source
CPTPP	(II)	2022 (DERIVED)	11	CPTPP!E2156
CPTPP	(III)	2023 (DERIVED)	8,8	CPTPP!F2156
CPTPP	(IV)	2024 (DERIVED)	6,6	CPTPP!G2156
CPTPP	(V)	2025 (DERIVED)	4,4	CPTPP!H2156
CPTPP	(VI)	2026 (DERIVED)	2,2	CPTPP!I2156
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2156
RCEP A	2022	2022	22	RCEPT-A!D2179
RCEP A	2023	2023	22	RCEPT-A!E2179
RCEP A	2024	2024	22	RCEPT-A!F2179
RCEP A	2025	2025	22	RCEPT-A!G2179
RCEP A	2026	2026	22	RCEPT-A!H2179
RCEP A	2027	2027	22	RCEPT-A!I2179
RCEP B	2022	2022	22	B!D2179
RCEP B	2023	2023	22	B!E2179
RCEP B	2024	2024	22	B!F2179
RCEP B	2025	2025	22	B!G2179
RCEP B	2026	2026	22	B!H2179
RCEP B	2027	2027	22	B!I2179
RCEP C	2022	2022	22	C!D2179
RCEP C	2023	2023	22	C!E2179
RCEP C	2024	2024	22	C!F2179
RCEP C	2025	2025	22	C!G2179
RCEP C	2026	2026	22	C!H2179
RCEP C	2027	2027	22	C!I2179
RCEP D	2022	2022	22	D!D2179
RCEP D	2023	2023	22	D!E2179

FTA	Period	Year	Source value	Source
RCEP D	2024	2024	22	D!F2179
RCEP D	2025	2025	22	D!G2179
RCEP D	2026	2026	22	D!H2179
RCEP D	2027	2027	22	D!I2179
RCEP E	2022	2022	22	E!D2182
RCEP E	2023	2023	22	E!E2182
RCEP E	2024	2024	22	E!F2182
RCEP E	2025	2025	22	E!G2182
RCEP E	2026	2026	22	E!H2182
RCEP E	2027	2027	22	E!I2182
RCEP F	2022	2022	22	F!D2179
RCEP F	2023	2023	22	F!E2179
RCEP F	2024	2024	22	F!F2179
RCEP F	2025	2025	22	F!G2179
RCEP F	2026	2026	22	F!H2179
RCEP F	2027	2027	22	F!I2179
VIFTA	2024	2024	*	VI!F2031
VIFTA	2025	2025	*	VI!G2031
VIFTA	2026	2026	*	VI!H2031
VIFTA	2027	2027	*	VI!I2031

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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "2,2; M: 4,4" has a general 2.2% and an "M:" 4.4% 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 "2,2; M: 4,4", the FTA schedule for period (VI) shows "2,2".		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	AHKFTA 22%, RCEP (Annex A) 22%, RCEP (Annex B) 22%, RCEP (Annex C) 22%, RCEP (Annex D) 22%, RCEP (Annex E) 22%, RCEP (Annex F) 22%: the preferential rate is equal to or higher than the MFN rate (22%) in the source tariff – claiming the FTA brings no saving.	MFN 22%		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 1602.42 has 2 lines; 1602.42.90 is distinguished from its siblings by: Other.	1602.42.10 In airtight containers for retail sale	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 "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 1602.42.90. 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 22% for 1602.42.90 was checked against BT2026 (cell BT2026!N2168), 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.