Vietnam Tariff Intelligence

HS 1602.90.10 detail

HS code	1602.90.10
Description	Other prepared or preserved meat, meat offal, blood or insects / - Other, including preparations of blood of any animal: / - - Mutton curry, in airtight containers for retail sale
Unit	kg
Generated	02/11/2026 11:17:52
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/16029010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	52.5	52.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2180
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N2180
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2180
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 (-MM)	0% (except MM)	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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-LA)	0% (except LA)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/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
EVFTA	4,3	4.3%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	4,3	4.3%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
ATIGA	5	5%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
VCFTA	16	16%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	23,3	23.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	23,3	23.3%	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
RCEP (Annex F)	23,3	23.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	26,3	26.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	35	35%	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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2186
ATIGA	2022	2022	5	AT!E2151
ATIGA	2023	2023	5	AT!F2151
ATIGA	2024	2024	5	AT!G2151
ATIGA	2025	2025	5	AT!H2151
ATIGA	2026	2026	5	AT!I2151
ATIGA	2027	2027	5	AT!J2151
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2189
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2189
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2189

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2189
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2189
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2189
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2191
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2191
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2191
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2191
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2191
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2191
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2193
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H2157
AIFTA	30/12/2022	2022	5	AI!F2153
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2153
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2153
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2153
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2153
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2153
VKFTA	2022	2022	0	VK!E2151
VKFTA	2023	2023	0	VK!F2151
VKFTA	2024	2024	0	VK!G2151
VKFTA	2025	2025	0	VK!H2151
VKFTA	2026	2026	0	VK!I2151
VKFTA	2027	2027	0	VK!J2151
VCFTA	2022	2022	32	VC!D2200
VCFTA	2023	2023	32	VC!E2200
VCFTA	2024	2024	16	VC!F2200

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	16	VC!G2200
VCFTA	2026	2026	16	VC!H2200
VCFTA	2027	2027	16	VC!I2200
VN-EAEU	2022	2022	9,5	EAV!D2193
VN-EAEU	2023	2023	6,4	EAV!E2193
VN-EAEU	2024	2024	3,2	EAV!F2193
VN-EAEU	2025	2025	0	EAV!G2193
VN-EAEU	2026	2026	0	EAV!H2193
VN-EAEU	2027	2027	0	EAV!I2193
AHKFTA	2022	2022	*	AKH!D2205
AHKFTA	2023	2023	*	AKH!E2205
AHKFTA	2024	2024	*	AKH!F2205
AHKFTA	2025	2025	*	AKH!G2205
AHKFTA	2026	2026	*	AKH!H2205
AHKFTA	2027	2027	*	AKH!I2205
EVFTA	2022	2022	21,8	EV-NK!D2166
EVFTA	2023	2023	17,5	EV-NK!E2166
EVFTA	2024	2024	13,1	EV-NK!F2166
EVFTA	2025	2025	8,7	EV-NK!G2166
EVFTA	2026	2026	4,3	EV-NK!H2166
EVFTA	2027	2027	0	EV-NK!I2166
UKVFTA	2022	2022	21,8	UKV!D2168
UKVFTA	2023	2023	17,5	UKV!E2168
UKVFTA	2024	2024	13,1	UKV!F2168
UKVFTA	2025	2025	8,7	UKV!G2168
UKVFTA	2026	2026	4,3	UKV!H2168

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2168
CPTPP	(I)	2021 (DERIVED)	17	CPTPP!D2168
CPTPP	(II)	2022 (DERIVED)	12,7	CPTPP!E2168
CPTPP	(III)	2023 (DERIVED)	8,5	CPTPP!F2168
CPTPP	(IV)	2024 (DERIVED)	4,2	CPTPP!G2168
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2168
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2168
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2168
RCEP A	2022	2022	32,7	RCEPT-A!D2191
RCEP A	2023	2023	30,3	RCEPT-A!E2191
RCEP A	2024	2024	28	RCEPT-A!F2191
RCEP A	2025	2025	25,7	RCEPT-A!G2191
RCEP A	2026	2026	23,3	RCEPT-A!H2191
RCEP A	2027	2027	21	RCEPT-A!I2191
RCEP B	2022	2022	32,7	B!D2191
RCEP B	2023	2023	30,3	B!E2191
RCEP B	2024	2024	28	B!F2191
RCEP B	2025	2025	25,7	B!G2191
RCEP B	2026	2026	23,3	B!H2191
RCEP B	2027	2027	21	B!I2191
RCEP C	2022	2022	33,3	C!D2191
RCEP C	2023	2023	31,5	C!E2191
RCEP C	2024	2024	29,8	C!F2191
RCEP C	2025	2025	28	C!G2191
RCEP C	2026	2026	26,3	C!H2191
RCEP C	2027	2027	24,5	C!I2191

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	35	D!D2191
RCEP D	2023	2023	35	D!E2191
RCEP D	2024	2024	35	D!F2191
RCEP D	2025	2025	35	D!G2191
RCEP D	2026	2026	35	D!H2191
RCEP D	2027	2027	35	D!I2191
RCEP E	2022	2022	35	E!D2194
RCEP E	2023	2023	35	E!E2194
RCEP E	2024	2024	35	E!F2194
RCEP E	2025	2025	35	E!G2194
RCEP E	2026	2026	35	E!H2194
RCEP E	2027	2027	35	E!I2194
RCEP F	2022	2022	32,7	F!D2191
RCEP F	2023	2023	30,3	F!E2191
RCEP F	2024	2024	28	F!F2191
RCEP F	2025	2025	25,7	F!G2191
RCEP F	2026	2026	23,3	F!H2191
RCEP F	2027	2027	21	F!I2191
VIFTA	2024	2024	35	VI!F2043
VIFTA	2025	2025	35	VI!G2043
VIFTA	2026	2026	35	VI!H2043
VIFTA	2027	2027	35	VI!I2043

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-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex D) 35%, RCEP (Annex E) 35%, VIFTA 35%: the preferential rate is equal to or higher than the MFN rate (35%) in the source tariff – claiming the FTA brings no saving.	MFN 35%		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 1602.90 has 3 lines; 1602.90.10 is distinguished from its siblings by: Mutton curry, in airtight containers for retail sale.	1602.90.20 Preparations of blood; 1602.90.90 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 "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 1602.90.10. 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 35% for 1602.90.10 was checked against BT2026 (cell BT2026!N2180), 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.