Vietnam Tariff Intelligence

HS 0207.60.10 detail

HS code	0207.60.10
Description	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen / - Of guinea fowls: / - - Not cut in pieces, fresh or chilled
Unit	kg
Generated	10/11/2026 17:33:19
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/02076010/

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!K193
Preferential (MFN)	40	40%	73/2025/NĐ-CP	2025-03-31	BT2026!N193
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q193
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	0%	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, KR)	0% (except KH, 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
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
AANZFTA	4	4%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
CPTPP	7,2; M: 10,9	7.2% · M: 10.9%	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
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 (*)
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!E189
ATIGA	2022	2022	0	AT!E190
ATIGA	2023	2023	0	AT!F190
ATIGA	2024	2024	0	AT!G190
ATIGA	2025	2025	0	AT!H190
ATIGA	2026	2026	0	AT!I190
ATIGA	2027	2027	0	AT!J190
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E192
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F192
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G192

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H192
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I192
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J192
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E190
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F190
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G190
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H190
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I190
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J190
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F190
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		4	AANZ!H189
AIFTA	30/12/2022	2022	0	AI!F192
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G192
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H192
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I192
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J192
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K192
VKFTA	2022	2022	0	VK!E190
VKFTA	2023	2023	0	VK!F190
VKFTA	2024	2024	0	VK!G190
VKFTA	2025	2025	0	VK!H190
VKFTA	2026	2026	0	VK!I190
VKFTA	2027	2027	0	VK!J190
VCFTA	2022	2022	3	VC!D191
VCFTA	2023	2023	1	VC!E191
VCFTA	2024	2024	0	VC!F191

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G191
VCFTA	2026	2026	0	VC!H191
VCFTA	2027	2027	0	VC!I191
VN-EAEU	2022	2022	*	EAV!D192
VN-EAEU	2023	2023	*	EAV!E192
VN-EAEU	2024	2024	*	EAV!F192
VN-EAEU	2025	2025	*	EAV!G192
VN-EAEU	2026	2026	*	EAV!H192
VN-EAEU	2027	2027	*	EAV!I192
AHKFTA	2022	2022	*	AKH!D191
AHKFTA	2023	2023	*	AKH!E191
AHKFTA	2024	2024	*	AKH!F191
AHKFTA	2025	2025	*	AKH!G191
AHKFTA	2026	2026	*	AKH!H191
AHKFTA	2027	2027	*	AKH!I191
EVFTA	2022	2022	29	EV-NK!D189
EVFTA	2023	2023	25,4	EV-NK!E189
EVFTA	2024	2024	21,8	EV-NK!F189
EVFTA	2025	2025	18,1	EV-NK!G189
EVFTA	2026	2026	14,5	EV-NK!H189
EVFTA	2027	2027	10,9	EV-NK!I189
UKVFTA	2022	2022	29	UKV!D191
UKVFTA	2023	2023	25,4	UKV!E191
UKVFTA	2024	2024	21,8	UKV!F191
UKVFTA	2025	2025	18,1	UKV!G191
UKVFTA	2026	2026	14,5	UKV!H191

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	10,9	UKV!I191
CPTPP	(I)	2021 (DERIVED)	25,4	CPTPP!D191
CPTPP	(II)	2022 (DERIVED)	21,8	CPTPP!E191
CPTPP	(III)	2023 (DERIVED)	18,1	CPTPP!F191
CPTPP	(IV)	2024 (DERIVED)	14,5	CPTPP!G191
CPTPP	(V)	2025 (DERIVED)	10,9	CPTPP!H191
CPTPP	(VI)	2026 (DERIVED)	7,2	CPTPP!I191
CPTPP	(VII)	2027 (DERIVED)	3,6	CPTPP!J191
RCEP A	2022	2022	37,3	RCEPT-A!D190
RCEP A	2023	2023	34,7	RCEPT-A!E190
RCEP A	2024	2024	32	RCEPT-A!F190
RCEP A	2025	2025	29,3	RCEPT-A!G190
RCEP A	2026	2026	26,7	RCEPT-A!H190
RCEP A	2027	2027	24	RCEPT-A!I190
RCEP B	2022	2022	37,3	B!D190
RCEP B	2023	2023	34,7	B!E190
RCEP B	2024	2024	32	B!F190
RCEP B	2025	2025	29,3	B!G190
RCEP B	2026	2026	26,7	B!H190
RCEP B	2027	2027	24	B!I190
RCEP C	2022	2022	38	C!D190
RCEP C	2023	2023	36	C!E190
RCEP C	2024	2024	34	C!F190
RCEP C	2025	2025	32	C!G190
RCEP C	2026	2026	30	C!H190
RCEP C	2027	2027	28	C!I190

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	40	D!D190
RCEP D	2023	2023	40	D!E190
RCEP D	2024	2024	40	D!F190
RCEP D	2025	2025	40	D!G190
RCEP D	2026	2026	40	D!H190
RCEP D	2027	2027	40	D!I190
RCEP E	2022	2022	40	E!D190
RCEP E	2023	2023	40	E!E190
RCEP E	2024	2024	40	E!F190
RCEP E	2025	2025	40	E!G190
RCEP E	2026	2026	40	E!H190
RCEP E	2027	2027	40	E!I190
RCEP F	2022	2022	37,3	F!D190
RCEP F	2023	2023	34,7	F!E190
RCEP F	2024	2024	32	F!F190
RCEP F	2025	2025	29,3	F!G190
RCEP F	2026	2026	26,7	F!H190
RCEP F	2027	2027	24	F!I190
VIFTA	2024	2024	*	VI!F177
VIFTA	2025	2025	*	VI!G177
VIFTA	2026	2026	*	VI!H177
VIFTA	2027	2027	*	VI!I177

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 "7,2; M: 10,9" has a general 7.2% and an "M:" 10.9% 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 "7,2; M: 10,9", the FTA schedule for period (VI) shows "7,2".		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	RCEP (Annex D) 40%, RCEP (Annex E) 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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0207.60 has 4 lines; 0207.60.10 is distinguished from its siblings by: Not cut in pieces, fresh or chilled.	0207.60.20 Not cut in pieces, frozen; 0207.60.30 Cuts and offal, fresh or chilled; 0207.60.40 Cuts and offal, frozen	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	0207.60.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0207.60.10	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 0207.60.10. 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 40% for 0207.60.10 was checked against BT2026 (cell BT2026!N193), 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.