Vietnam Tariff Intelligence

# HS 0206.80.00 detail

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|---|---|
| **HS code** | 0206.80.00 |
| **Description** | Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen / - Other, fresh or chilled |
| **Unit** | kg |
| **Generated** | 04/11/2026 16:24:49 |
| **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://vietnamtariff.com/hs-code/02068000/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 15 | 15% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K153 |
| Preferential (MFN) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N153 |
| VAT | */5/8/10 | * / 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q153 |
| 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(-KR) | 0% (except 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 |
| 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 |
| CPTPP | 1,8; M: 2,7 | 1.8% · M: 2.7% | Consolidated BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| AHKFTA | 2 | 2% | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| VCFTA | 2 | 2% | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| EVFTA | 3,6 | 3.6% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 3,6 | 3.6% | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 5 | 5% | 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 B) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 5,5 | 5.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 10 | 10% | 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 |

## Rate history / phase-down by year

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E148 |
| ATIGA | 2022 | 2022 | 0 | AT!E149 |
| ATIGA | 2023 | 2023 | 0 | AT!F149 |
| ATIGA | 2024 | 2024 | 0 | AT!G149 |
| ATIGA | 2025 | 2025 | 0 | AT!H149 |
| ATIGA | 2026 | 2026 | 0 | AT!I149 |
| ATIGA | 2027 | 2027 | 0 | AT!J149 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E151 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F151 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G151 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H151 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I151 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J151 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E149 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F149 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G149 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H149 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I149 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J149 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F149 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H148 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F151 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G151 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H151 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I151 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J151 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K151 |
| VKFTA | 2022 | 2022 | 0 | VK!E149 |
| VKFTA | 2023 | 2023 | 0 | VK!F149 |
| VKFTA | 2024 | 2024 | 0 | VK!G149 |
| VKFTA | 2025 | 2025 | 0 | VK!H149 |
| VKFTA | 2026 | 2026 | 0 | VK!I149 |
| VKFTA | 2027 | 2027 | 0 | VK!J149 |
| VCFTA | 2022 | 2022 | 4 | VC!D150 |
| VCFTA | 2023 | 2023 | 4 | VC!E150 |
| VCFTA | 2024 | 2024 | 3 | VC!F150 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 3 | VC!G150 |
| VCFTA | 2026 | 2026 | 2 | VC!H150 |
| VCFTA | 2027 | 2027 | 1 | VC!I150 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D151 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E151 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F151 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G151 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H151 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I151 |
| AHKFTA | 2022 | 2022 | 6 | AKH!D150 |
| AHKFTA | 2023 | 2023 | 4 | AKH!E150 |
| AHKFTA | 2024 | 2024 | 4 | AKH!F150 |
| AHKFTA | 2025 | 2025 | 2 | AKH!G150 |
| AHKFTA | 2026 | 2026 | 2 | AKH!H150 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I150 |
| EVFTA | 2022 | 2022 | 7,2 | EV-NK!D148 |
| EVFTA | 2023 | 2023 | 6,3 | EV-NK!E148 |
| EVFTA | 2024 | 2024 | 5,4 | EV-NK!F148 |
| EVFTA | 2025 | 2025 | 4,5 | EV-NK!G148 |
| EVFTA | 2026 | 2026 | 3,6 | EV-NK!H148 |
| EVFTA | 2027 | 2027 | 2,7 | EV-NK!I148 |
| UKVFTA | 2022 | 2022 | 7,2 | UKV!D150 |
| UKVFTA | 2023 | 2023 | 6,3 | UKV!E150 |
| UKVFTA | 2024 | 2024 | 5,4 | UKV!F150 |
| UKVFTA | 2025 | 2025 | 4,5 | UKV!G150 |
| UKVFTA | 2026 | 2026 | 3,6 | UKV!H150 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 2,7 | UKV!I150 |
| CPTPP | (I) | 2021 (DERIVED) | 6,3 | CPTPP!D150 |
| CPTPP | (II) | 2022 (DERIVED) | 5,4 | CPTPP!E150 |
| CPTPP | (III) | 2023 (DERIVED) | 4,5 | CPTPP!F150 |
| CPTPP | (IV) | 2024 (DERIVED) | 3,6 | CPTPP!G150 |
| CPTPP | (V) | 2025 (DERIVED) | 2,7 | CPTPP!H150 |
| CPTPP | (VI) | 2026 (DERIVED) | 1,8 | CPTPP!I150 |
| CPTPP | (VII) | 2027 (DERIVED) | 0,9 | CPTPP!J150 |
| RCEP A | 2022 | 2022 | 9 | RCEPT-A!D149 |
| RCEP A | 2023 | 2023 | 8 | RCEPT-A!E149 |
| RCEP A | 2024 | 2024 | 7 | RCEPT-A!F149 |
| RCEP A | 2025 | 2025 | 6 | RCEPT-A!G149 |
| RCEP A | 2026 | 2026 | 5 | RCEPT-A!H149 |
| RCEP A | 2027 | 2027 | 4 | RCEPT-A!I149 |
| RCEP B | 2022 | 2022 | 9 | B!D149 |
| RCEP B | 2023 | 2023 | 8 | B!E149 |
| RCEP B | 2024 | 2024 | 7 | B!F149 |
| RCEP B | 2025 | 2025 | 6 | B!G149 |
| RCEP B | 2026 | 2026 | 5 | B!H149 |
| RCEP B | 2027 | 2027 | 4 | B!I149 |
| RCEP C | 2022 | 2022 | 9 | C!D149 |
| RCEP C | 2023 | 2023 | 8 | C!E149 |
| RCEP C | 2024 | 2024 | 7 | C!F149 |
| RCEP C | 2025 | 2025 | 6 | C!G149 |
| RCEP C | 2026 | 2026 | 5 | C!H149 |
| RCEP C | 2027 | 2027 | 4 | C!I149 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 9,1 | D!D149 |
| RCEP D | 2023 | 2023 | 8,2 | D!E149 |
| RCEP D | 2024 | 2024 | 7,3 | D!F149 |
| RCEP D | 2025 | 2025 | 6,4 | D!G149 |
| RCEP D | 2026 | 2026 | 5,5 | D!H149 |
| RCEP D | 2027 | 2027 | 4,5 | D!I149 |
| RCEP E | 2022 | 2022 | 9 | E!D149 |
| RCEP E | 2023 | 2023 | 8 | E!E149 |
| RCEP E | 2024 | 2024 | 7 | E!F149 |
| RCEP E | 2025 | 2025 | 6 | E!G149 |
| RCEP E | 2026 | 2026 | 5 | E!H149 |
| RCEP E | 2027 | 2027 | 4 | E!I149 |
| RCEP F | 2022 | 2022 | 9 | F!D149 |
| RCEP F | 2023 | 2023 | 8 | F!E149 |
| RCEP F | 2024 | 2024 | 7 | F!F149 |
| RCEP F | 2025 | 2025 | 6 | F!G149 |
| RCEP F | 2026 | 2026 | 5 | F!H149 |
| RCEP F | 2027 | 2027 | 4 | F!I149 |
| VIFTA | 2024 | 2024 | 10 | VI!F137 |
| VIFTA | 2025 | 2025 | 10 | VI!G137 |
| VIFTA | 2026 | 2026 | 10 | VI!H137 |
| VIFTA | 2027 | 2027 | 10 | VI!I137 |

## 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 "1,8; M: 2,7" has a general 1.8% and an "M:" 2.7% 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 "1,8; M: 2,7", the FTA schedule for period (VI) shows "1,8". | | 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 | VIFTA 10%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving. | MFN 10% | | 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 0206.80.00. 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 10% for 0206.80.00 was checked against BT2026 (cell BT2026!N153), 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.