Vietnam Tariff Intelligence

HS 0207.12.00 detail

HS code	0207.12.00
Description	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen / - Of fowls of the species Gallus domesticus: / - - Not cut in pieces, frozen
Unit	kg
Generated	02/11/2026 13:41:43
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/02071200/

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!K158
Preferential (MFN)	40	40%	73/2025/NĐ-CP	2025-03-31	BT2026!N158
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q158
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 (-LA, MY, PH)	0% (except LA, MY, PH)	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, LA, MM, PH, KR)	0% (except KH, LA, MM, PH, KR)	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-CAM	0	0%	Consolidated BT2026	2026	S	56/2026/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
ATIGA	5	5%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	12,3; M: 15,3	12.3% · M: 15.3%	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
AANZFTA	20	20%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
VCFTA	20	20%	Consolidated BT2026	2026	VC	112/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
RCEP (Annex C)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	28	28%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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
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!E154
ATIGA	2022	2022	5	AT!E155
ATIGA	2023	2023	5	AT!F155
ATIGA	2024	2024	5	AT!G155
ATIGA	2025	2025	5	AT!H155
ATIGA	2026	2026	5	AT!I155
ATIGA	2027	2027	5	AT!J155
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E157
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F157
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G157

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H157
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I157
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J157
VJEPA	30/12/2022 - 31/3/2023	2022	2,5	VJ!E155
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F155
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G155
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H155
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I155
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J155
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F155
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		20	AANZ!H154
AIFTA	30/12/2022	2022	0	AI!F157
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G157
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H157
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I157
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J157
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K157
VKFTA	2022	2022	0	VK!E155
VKFTA	2023	2023	0	VK!F155
VKFTA	2024	2024	0	VK!G155
VKFTA	2025	2025	0	VK!H155
VKFTA	2026	2026	0	VK!I155
VKFTA	2027	2027	0	VK!J155
VCFTA	2022	2022	24	VC!D156
VCFTA	2023	2023	22	VC!E156
VCFTA	2024	2024	20	VC!F156

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	20	VC!G156
VCFTA	2026	2026	20	VC!H156
VCFTA	2027	2027	20	VC!I156
VN-EAEU	2022	2022	0	EAV!D157
VN-EAEU	2023	2023	0	EAV!E157
VN-EAEU	2024	2024	0	EAV!F157
VN-EAEU	2025	2025	0	EAV!G157
VN-EAEU	2026	2026	0	EAV!H157
VN-EAEU	2027	2027	0	EAV!I157
AHKFTA	2022	2022	*	AKH!D156
AHKFTA	2023	2023	*	AKH!E156
AHKFTA	2024	2024	*	AKH!F156
AHKFTA	2025	2025	*	AKH!G156
AHKFTA	2026	2026	*	AKH!H156
AHKFTA	2027	2027	*	AKH!I156
EVFTA	2022	2022	29	EV-NK!D154
EVFTA	2023	2023	25,4	EV-NK!E154
EVFTA	2024	2024	21,8	EV-NK!F154
EVFTA	2025	2025	18,1	EV-NK!G154
EVFTA	2026	2026	14,5	EV-NK!H154
EVFTA	2027	2027	10,9	EV-NK!I154
UKVFTA	2022	2022	29	UKV!D156
UKVFTA	2023	2023	25,4	UKV!E156
UKVFTA	2024	2024	21,8	UKV!F156
UKVFTA	2025	2025	18,1	UKV!G156
UKVFTA	2026	2026	14,5	UKV!H156

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	10,9	UKV!I156
VN-CAM	2025	2025	0	VNCAM!D17
VN-CAM	2026	2026	0	VNCAM!E17
CPTPP	(I)	2021 (DERIVED)	27,6	CPTPP!D156
CPTPP	(II)	2022 (DERIVED)	24,6	CPTPP!E156
CPTPP	(III)	2023 (DERIVED)	21,5	CPTPP!F156
CPTPP	(IV)	2024 (DERIVED)	18,4	CPTPP!G156
CPTPP	(V)	2025 (DERIVED)	15,3	CPTPP!H156
CPTPP	(VI)	2026 (DERIVED)	12,3	CPTPP!I156
CPTPP	(VII)	2027 (DERIVED)	9,2	CPTPP!J156
RCEP A	2022	2022	37,3	RCEPT-A!D155
RCEP A	2023	2023	34,7	RCEPT-A!E155
RCEP A	2024	2024	32	RCEPT-A!F155
RCEP A	2025	2025	29,3	RCEPT-A!G155
RCEP A	2026	2026	26,7	RCEPT-A!H155
RCEP A	2027	2027	24	RCEPT-A!I155
RCEP B	2022	2022	37,3	B!D155
RCEP B	2023	2023	34,7	B!E155
RCEP B	2024	2024	32	B!F155
RCEP B	2025	2025	29,3	B!G155
RCEP B	2026	2026	26,7	B!H155
RCEP B	2027	2027	24	B!I155
RCEP C	2022	2022	38	C!D155
RCEP C	2023	2023	36	C!E155
RCEP C	2024	2024	34	C!F155
RCEP C	2025	2025	32	C!G155

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	30	C!H155
RCEP C	2027	2027	28	C!I155
RCEP D	2022	2022	40	D!D155
RCEP D	2023	2023	40	D!E155
RCEP D	2024	2024	40	D!F155
RCEP D	2025	2025	40	D!G155
RCEP D	2026	2026	40	D!H155
RCEP D	2027	2027	40	D!I155
RCEP E	2022	2022	40	E!D155
RCEP E	2023	2023	40	E!E155
RCEP E	2024	2024	40	E!F155
RCEP E	2025	2025	40	E!G155
RCEP E	2026	2026	40	E!H155
RCEP E	2027	2027	40	E!I155
RCEP F	2022	2022	37,3	F!D155
RCEP F	2023	2023	34,7	F!E155
RCEP F	2024	2024	32	F!F155
RCEP F	2025	2025	29,3	F!G155
RCEP F	2026	2026	26,7	F!H155
RCEP F	2027	2027	24	F!I155
VIFTA	2024	2024	36	VI!F142
VIFTA	2025	2025	32	VI!G142
VIFTA	2026	2026	28	VI!H142
VIFTA	2027	2027	24	VI!I142

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 "12,3; M: 15,3" has a general 12.3% and an "M:" 15.3% 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 "12,3; M: 15,3", the FTA schedule for period (VI) shows "12,3".		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
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 0207.12.00. 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 0207.12.00 was checked against BT2026 (cell BT2026!N158), 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.