Vietnam Tariff Intelligence

# HS 0207.13.00 detail

| | |
|---|---|
| **HS code** | 0207.13.00 |
| **Description** | Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen / - Of fowls of the species Gallus domesticus: / - - Cuts and offal, fresh or chilled |
| **Unit** | kg |
| **Generated** | 08/11/2026 13:40:56 |
| **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/02071300/ |

## 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!K159 |
| Preferential (MFN) | 40 | 40% | 73/2025/NĐ-CP | 2025-03-31 | BT2026!N159 |
| VAT | */5/8/10 | * / 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q159 |
| 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, MM, PH, KR) | 0% (except KH, 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-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 |
| VN-CAM | 0 | 0% | FTA schedule (period) | 2026 | S |  | 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 |
| 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 |
| VIFTA | 40 | 40% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/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!E155 |
| ATIGA | 2022 | 2022 | 5 | AT!E156 |
| ATIGA | 2023 | 2023 | 5 | AT!F156 |
| ATIGA | 2024 | 2024 | 5 | AT!G156 |
| ATIGA | 2025 | 2025 | 5 | AT!H156 |
| ATIGA | 2026 | 2026 | 5 | AT!I156 |
| ATIGA | 2027 | 2027 | 5 | AT!J156 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 1 | AJ!E158 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F158 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G158 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H158 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I158 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J158 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 2,5 | VJ!E156 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 1 | VJ!F156 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G156 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H156 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I156 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J156 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F156 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 20 | AANZ!H155 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F158 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G158 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H158 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I158 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J158 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K158 |
| VKFTA | 2022 | 2022 | 0 | VK!E156 |
| VKFTA | 2023 | 2023 | 0 | VK!F156 |
| VKFTA | 2024 | 2024 | 0 | VK!G156 |
| VKFTA | 2025 | 2025 | 0 | VK!H156 |
| VKFTA | 2026 | 2026 | 0 | VK!I156 |
| VKFTA | 2027 | 2027 | 0 | VK!J156 |
| VCFTA | 2022 | 2022 | 24 | VC!D157 |
| VCFTA | 2023 | 2023 | 22 | VC!E157 |
| VCFTA | 2024 | 2024 | 20 | VC!F157 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 20 | VC!G157 |
| VCFTA | 2026 | 2026 | 20 | VC!H157 |
| VCFTA | 2027 | 2027 | 20 | VC!I157 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D158 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E158 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F158 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G158 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H158 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I158 |
| AHKFTA | 2022 | 2022 | * | AKH!D157 |
| AHKFTA | 2023 | 2023 | * | AKH!E157 |
| AHKFTA | 2024 | 2024 | * | AKH!F157 |
| AHKFTA | 2025 | 2025 | * | AKH!G157 |
| AHKFTA | 2026 | 2026 | * | AKH!H157 |
| AHKFTA | 2027 | 2027 | * | AKH!I157 |
| EVFTA | 2022 | 2022 | 29 | EV-NK!D155 |
| EVFTA | 2023 | 2023 | 25,4 | EV-NK!E155 |
| EVFTA | 2024 | 2024 | 21,8 | EV-NK!F155 |
| EVFTA | 2025 | 2025 | 18,1 | EV-NK!G155 |
| EVFTA | 2026 | 2026 | 14,5 | EV-NK!H155 |
| EVFTA | 2027 | 2027 | 10,9 | EV-NK!I155 |
| UKVFTA | 2022 | 2022 | 29 | UKV!D157 |
| UKVFTA | 2023 | 2023 | 25,4 | UKV!E157 |
| UKVFTA | 2024 | 2024 | 21,8 | UKV!F157 |
| UKVFTA | 2025 | 2025 | 18,1 | UKV!G157 |
| UKVFTA | 2026 | 2026 | 14,5 | UKV!H157 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 10,9 | UKV!I157 |
| VN-CAM | 2025 | 2025 | 0 | VNCAM!D18 |
| VN-CAM | 2026 | 2026 | 0 | VNCAM!E18 |
| CPTPP | (I) | 2021 (DERIVED) | 27,6 | CPTPP!D157 |
| CPTPP | (II) | 2022 (DERIVED) | 24,6 | CPTPP!E157 |
| CPTPP | (III) | 2023 (DERIVED) | 21,5 | CPTPP!F157 |
| CPTPP | (IV) | 2024 (DERIVED) | 18,4 | CPTPP!G157 |
| CPTPP | (V) | 2025 (DERIVED) | 15,3 | CPTPP!H157 |
| CPTPP | (VI) | 2026 (DERIVED) | 12,3 | CPTPP!I157 |
| CPTPP | (VII) | 2027 (DERIVED) | 9,2 | CPTPP!J157 |
| RCEP A | 2022 | 2022 | 37,3 | RCEPT-A!D156 |
| RCEP A | 2023 | 2023 | 34,7 | RCEPT-A!E156 |
| RCEP A | 2024 | 2024 | 32 | RCEPT-A!F156 |
| RCEP A | 2025 | 2025 | 29,3 | RCEPT-A!G156 |
| RCEP A | 2026 | 2026 | 26,7 | RCEPT-A!H156 |
| RCEP A | 2027 | 2027 | 24 | RCEPT-A!I156 |
| RCEP B | 2022 | 2022 | 37,3 | B!D156 |
| RCEP B | 2023 | 2023 | 34,7 | B!E156 |
| RCEP B | 2024 | 2024 | 32 | B!F156 |
| RCEP B | 2025 | 2025 | 29,3 | B!G156 |
| RCEP B | 2026 | 2026 | 26,7 | B!H156 |
| RCEP B | 2027 | 2027 | 24 | B!I156 |
| RCEP C | 2022 | 2022 | 38 | C!D156 |
| RCEP C | 2023 | 2023 | 36 | C!E156 |
| RCEP C | 2024 | 2024 | 34 | C!F156 |
| RCEP C | 2025 | 2025 | 32 | C!G156 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP C | 2026 | 2026 | 30 | C!H156 |
| RCEP C | 2027 | 2027 | 28 | C!I156 |
| RCEP D | 2022 | 2022 | 40 | D!D156 |
| RCEP D | 2023 | 2023 | 40 | D!E156 |
| RCEP D | 2024 | 2024 | 40 | D!F156 |
| RCEP D | 2025 | 2025 | 40 | D!G156 |
| RCEP D | 2026 | 2026 | 40 | D!H156 |
| RCEP D | 2027 | 2027 | 40 | D!I156 |
| RCEP E | 2022 | 2022 | 40 | E!D156 |
| RCEP E | 2023 | 2023 | 40 | E!E156 |
| RCEP E | 2024 | 2024 | 40 | E!F156 |
| RCEP E | 2025 | 2025 | 40 | E!G156 |
| RCEP E | 2026 | 2026 | 40 | E!H156 |
| RCEP E | 2027 | 2027 | 40 | E!I156 |
| RCEP F | 2022 | 2022 | 37,3 | F!D156 |
| RCEP F | 2023 | 2023 | 34,7 | F!E156 |
| RCEP F | 2024 | 2024 | 32 | F!F156 |
| RCEP F | 2025 | 2025 | 29,3 | F!G156 |
| RCEP F | 2026 | 2026 | 26,7 | F!H156 |
| RCEP F | 2027 | 2027 | 24 | F!I156 |
| VIFTA | 2024 | 2024 | 40 | VI!F143 |
| VIFTA | 2025 | 2025 | 40 | VI!G143 |
| VIFTA | 2026 | 2026 | 40 | VI!H143 |
| VIFTA | 2027 | 2027 | 40 | VI!I143 |

## 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%, VIFTA 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 0207.13.00. 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 0207.13.00 was checked against BT2026 (cell BT2026!N159), 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.