Vietnam Tariff Intelligence

HS 0208.40.90 detail

HS code	0208.40.90
Description	Other meat and edible meat offal, fresh, chilled or frozen / - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia): / - - Other
Unit	kg
Generated	08/11/2026 14:29:31
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/02084090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K202
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N202
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q202
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
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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	0%	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
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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-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	0,6	0.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0,6	0.6%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	5	5%	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!E199

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E200
ATIGA	2023	2023	0	AT!F200
ATIGA	2024	2024	0	AT!G200
ATIGA	2025	2025	0	AT!H200
ATIGA	2026	2026	0	AT!I200
ATIGA	2027	2027	0	AT!J200
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E202
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F202
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G202
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H202
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I202
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J202
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E200
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F200
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G200
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H200
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I200
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J200
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F200
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H199
AIFTA	30/12/2022	2022	0	AI!F202
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G202
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H202
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I202
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J202
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K202

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E200
VKFTA	2023	2023	0	VK!F200
VKFTA	2024	2024	0	VK!G200
VKFTA	2025	2025	0	VK!H200
VKFTA	2026	2026	0	VK!I200
VKFTA	2027	2027	0	VK!J200
VCFTA	2022	2022	0	VC!D201
VCFTA	2023	2023	0	VC!E201
VCFTA	2024	2024	0	VC!F201
VCFTA	2025	2025	0	VC!G201
VCFTA	2026	2026	0	VC!H201
VCFTA	2027	2027	0	VC!I201
VN-EAEU	2022	2022	0	EAV!D202
VN-EAEU	2023	2023	0	EAV!E202
VN-EAEU	2024	2024	0	EAV!F202
VN-EAEU	2025	2025	0	EAV!G202
VN-EAEU	2026	2026	0	EAV!H202
VN-EAEU	2027	2027	0	EAV!I202
AHKFTA	2022	2022	0	AKH!D201
AHKFTA	2023	2023	0	AKH!E201
AHKFTA	2024	2024	0	AKH!F201
AHKFTA	2025	2025	0	AKH!G201
AHKFTA	2026	2026	0	AKH!H201
AHKFTA	2027	2027	0	AKH!I201
EVFTA	2022	2022	3,1	EV-NK!D199
EVFTA	2023	2023	2,5	EV-NK!E199

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	1,8	EV-NK!F199
EVFTA	2025	2025	1,2	EV-NK!G199
EVFTA	2026	2026	0,6	EV-NK!H199
EVFTA	2027	2027	0	EV-NK!I199
UKVFTA	2022	2022	3,1	UKV!D201
UKVFTA	2023	2023	2,5	UKV!E201
UKVFTA	2024	2024	1,8	UKV!F201
UKVFTA	2025	2025	1,2	UKV!G201
UKVFTA	2026	2026	0,6	UKV!H201
UKVFTA	2027	2027	0	UKV!I201
CPTPP	(I)	2021 (DERIVED)	1,6	CPTPP!D201
CPTPP	(II)	2022 (DERIVED)	0,8	CPTPP!E201
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F201
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G201
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H201
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I201
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J201
RCEP A	2022	2022	0	RCEPT-A!D200
RCEP A	2023	2023	0	RCEPT-A!E200
RCEP A	2024	2024	0	RCEPT-A!F200
RCEP A	2025	2025	0	RCEPT-A!G200
RCEP A	2026	2026	0	RCEPT-A!H200
RCEP A	2027	2027	0	RCEPT-A!I200
RCEP B	2022	2022	0	B!D200
RCEP B	2023	2023	0	B!E200
RCEP B	2024	2024	0	B!F200

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G200
RCEP B	2026	2026	0	B!H200
RCEP B	2027	2027	0	B!I200
RCEP C	2022	2022	0	C!D200
RCEP C	2023	2023	0	C!E200
RCEP C	2024	2024	0	C!F200
RCEP C	2025	2025	0	C!G200
RCEP C	2026	2026	0	C!H200
RCEP C	2027	2027	0	C!I200
RCEP D	2022	2022	0	D!D200
RCEP D	2023	2023	0	D!E200
RCEP D	2024	2024	0	D!F200
RCEP D	2025	2025	0	D!G200
RCEP D	2026	2026	0	D!H200
RCEP D	2027	2027	0	D!I200
RCEP E	2022	2022	0	E!D200
RCEP E	2023	2023	0	E!E200
RCEP E	2024	2024	0	E!F200
RCEP E	2025	2025	0	E!G200
RCEP E	2026	2026	0	E!H200
RCEP E	2027	2027	0	E!I200
RCEP F	2022	2022	0	F!D200
RCEP F	2023	2023	0	F!E200
RCEP F	2024	2024	0	F!F200
RCEP F	2025	2025	0	F!G200
RCEP F	2026	2026	0	F!H200

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I200
VIFTA	2024	2024	5	VI!F186
VIFTA	2025	2025	5	VI!G186
VIFTA	2026	2026	5	VI!H186
VIFTA	2027	2027	5	VI!I186

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 thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT)		17/2023/TT-BNNPTNT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		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 0208.40 has 2 lines; 0208.40.90 is distinguished from its siblings by: Other.	0208.40.10 Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 0208.40.90. 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 5% for 0208.40.90 was checked against BT2026 (cell BT2026!N202), 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
HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT)
Động vật, sản phẩm động vật thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)

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.