Vietnam Tariff Intelligence

HS 0210.92.10 detail

HS code	0210.92.10
Description	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal / - Other, including edible flours and meals of meat or meat offal: / - - 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): / - - - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)
Unit	kg
Generated	02/11/2026 00:42:19
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://vietnamtariff.com/hs-code/02109210/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K222
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N222
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q222
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
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(-MM)	0% (except MM)	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
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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
EVFTA	7,2	7.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	7,2	7.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	20	20%	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!E221
ATIGA	2022	2022	0	AT!E222
ATIGA	2023	2023	0	AT!F222
ATIGA	2024	2024	0	AT!G222
ATIGA	2025	2025	0	AT!H222
ATIGA	2026	2026	0	AT!I222
ATIGA	2027	2027	0	AT!J222
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E224
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F224
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G224
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H224

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I224
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J224
VJEPA	30/12/2022 - 31/3/2023	2022	2,5	VJ!E222
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F222
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G222
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H222
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I222
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J222
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F222
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H221
AIFTA	30/12/2022	2022	0	AI!F224
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G224
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H224
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I224
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J224
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K224
VKFTA	2022	2022	0	VK!E222
VKFTA	2023	2023	0	VK!F222
VKFTA	2024	2024	0	VK!G222
VKFTA	2025	2025	0	VK!H222
VKFTA	2026	2026	0	VK!I222
VKFTA	2027	2027	0	VK!J222
VCFTA	2022	2022	4	VC!D223
VCFTA	2023	2023	2	VC!E223
VCFTA	2024	2024	0	VC!F223
VCFTA	2025	2025	0	VC!G223

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H223
VCFTA	2027	2027	0	VC!I223
VN-EAEU	2022	2022	0	EAV!D224
VN-EAEU	2023	2023	0	EAV!E224
VN-EAEU	2024	2024	0	EAV!F224
VN-EAEU	2025	2025	0	EAV!G224
VN-EAEU	2026	2026	0	EAV!H224
VN-EAEU	2027	2027	0	EAV!I224
AHKFTA	2022	2022	12	AKH!D223
AHKFTA	2023	2023	8	AKH!E223
AHKFTA	2024	2024	8	AKH!F223
AHKFTA	2025	2025	4	AKH!G223
AHKFTA	2026	2026	4	AKH!H223
AHKFTA	2027	2027	0	AKH!I223
EVFTA	2022	2022	14,5	EV-NK!D221
EVFTA	2023	2023	12,7	EV-NK!E221
EVFTA	2024	2024	10,9	EV-NK!F221
EVFTA	2025	2025	9	EV-NK!G221
EVFTA	2026	2026	7,2	EV-NK!H221
EVFTA	2027	2027	5,4	EV-NK!I221
UKVFTA	2022	2022	14,5	UKV!D223
UKVFTA	2023	2023	12,7	UKV!E223
UKVFTA	2024	2024	10,9	UKV!F223
UKVFTA	2025	2025	9	UKV!G223
UKVFTA	2026	2026	7,2	UKV!H223
UKVFTA	2027	2027	5,4	UKV!I223

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	10	CPTPP!D223
CPTPP	(II)	2022 (DERIVED)	7,5	CPTPP!E223
CPTPP	(III)	2023 (DERIVED)	5	CPTPP!F223
CPTPP	(IV)	2024 (DERIVED)	2,5	CPTPP!G223
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H223
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I223
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J223
RCEP A	2022	2022	18	RCEPT-A!D222
RCEP A	2023	2023	16	RCEPT-A!E222
RCEP A	2024	2024	14	RCEPT-A!F222
RCEP A	2025	2025	12	RCEPT-A!G222
RCEP A	2026	2026	10	RCEPT-A!H222
RCEP A	2027	2027	8	RCEPT-A!I222
RCEP B	2022	2022	18	B!D222
RCEP B	2023	2023	16	B!E222
RCEP B	2024	2024	14	B!F222
RCEP B	2025	2025	12	B!G222
RCEP B	2026	2026	10	B!H222
RCEP B	2027	2027	8	B!I222
RCEP C	2022	2022	18	C!D222
RCEP C	2023	2023	16	C!E222
RCEP C	2024	2024	14	C!F222
RCEP C	2025	2025	12	C!G222
RCEP C	2026	2026	10	C!H222
RCEP C	2027	2027	8	C!I222
RCEP D	2022	2022	18,2	D!D222

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	16,4	D!E222
RCEP D	2024	2024	14,5	D!F222
RCEP D	2025	2025	12,7	D!G222
RCEP D	2026	2026	10,9	D!H222
RCEP D	2027	2027	9,1	D!I222
RCEP E	2022	2022	18	E!D222
RCEP E	2023	2023	16	E!E222
RCEP E	2024	2024	14	E!F222
RCEP E	2025	2025	12	E!G222
RCEP E	2026	2026	10	E!H222
RCEP E	2027	2027	8	E!I222
RCEP F	2022	2022	18	F!D222
RCEP F	2023	2023	16	F!E222
RCEP F	2024	2024	14	F!F222
RCEP F	2025	2025	12	F!G222
RCEP F	2026	2026	10	F!H222
RCEP F	2027	2027	8	F!I222
VIFTA	2024	2024	20	VI!F206
VIFTA	2025	2025	20	VI!G206
VIFTA	2026	2026	20	VI!H206
VIFTA	2027	2027	20	VI!I206

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 0210.92 has 2 lines; 0210.92.10 is distinguished from its siblings by: Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia).	0210.92.90 Other	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
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 0210.92.10. 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 20% for 0210.92.10 was checked against BT2026 (cell BT2026!N222), 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)

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.