Vietnam Tariff Intelligence

# HS 1602.32.90 detail

| | |
|---|---|
| **HS code** | 1602.32.90 |
| **Description** | Other prepared or preserved meat, meat offal, blood or insects / - Of poultry of heading 01.05: / - - Of fowls of the species Gallus domesticus: / - - - Other |
| **Unit** | kg |
| **Generated** | 03/11/2026 18:09:26 |
| **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/16023290/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 33 | 33% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K2160 |
| Preferential (MFN) | 22 | 22% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N2160 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q2160 |
| 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 (-PH) | 0% (except 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 |
|---|---|---|---|---|---|---|---|
| AJCEP | 0 | 0% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0(-LA, PH, KR) | 0% (except LA, 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 |
| CPTPP | 2,2; M: 4,4 | 2.2% · M: 4.4% | Consolidated BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| AANZFTA | 5 | 5% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| AIFTA | 5 | 5% | Consolidated BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| ATIGA | 5 | 5% | Consolidated BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| EVFTA | 8 | 8% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 8 | 8% | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 14,7 | 14.7% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 14,7 | 14.7% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 14,7 | 14.7% | 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 |
|---|---|---|---|---|---|---|---|
| VCFTA | 16 | 16% | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 16,5 | 16.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 15.4 | 15.4% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AHKFTA | 22 | 22% | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 22 | 22% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 22 | 22% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/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!E2166 |
| ATIGA | 2022 | 2022 | 5 | AT!E2131 |
| ATIGA | 2023 | 2023 | 5 | AT!F2131 |
| ATIGA | 2024 | 2024 | 5 | AT!G2131 |
| ATIGA | 2025 | 2025 | 5 | AT!H2131 |
| ATIGA | 2026 | 2026 | 5 | AT!I2131 |
| ATIGA | 2027 | 2027 | 5 | AT!J2131 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E2169 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F2169 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G2169 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H2169 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I2169 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J2169 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 5 | VJ!E2171 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2.5 | VJ!F2171 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G2171 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H2171 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I2171 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J2171 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F2173 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AANZ!H2137 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F2133 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G2133 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H2133 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I2133 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J2133 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K2133 |
| VKFTA | 2022 | 2022 | 0 | VK!E2131 |
| VKFTA | 2023 | 2023 | 0 | VK!F2131 |
| VKFTA | 2024 | 2024 | 0 | VK!G2131 |
| VKFTA | 2025 | 2025 | 0 | VK!H2131 |
| VKFTA | 2026 | 2026 | 0 | VK!I2131 |
| VKFTA | 2027 | 2027 | 0 | VK!J2131 |
| VCFTA | 2022 | 2022 | 25 | VC!D2180 |
| VCFTA | 2023 | 2023 | 25 | VC!E2180 |
| VCFTA | 2024 | 2024 | 16 | VC!F2180 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 16 | VC!G2180 |
| VCFTA | 2026 | 2026 | 16 | VC!H2180 |
| VCFTA | 2027 | 2027 | 16 | VC!I2180 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D2173 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E2173 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F2173 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G2173 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H2173 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I2173 |
| AHKFTA | 2022 | 2022 | 22 | AKH!D2185 |
| AHKFTA | 2023 | 2023 | 22 | AKH!E2185 |
| AHKFTA | 2024 | 2024 | 22 | AKH!F2185 |
| AHKFTA | 2025 | 2025 | 22 | AKH!G2185 |
| AHKFTA | 2026 | 2026 | 22 | AKH!H2185 |
| AHKFTA | 2027 | 2027 | 22 | AKH!I2185 |
| EVFTA | 2022 | 2022 | 16 | EV-NK!D2146 |
| EVFTA | 2023 | 2023 | 14 | EV-NK!E2146 |
| EVFTA | 2024 | 2024 | 12 | EV-NK!F2146 |
| EVFTA | 2025 | 2025 | 10 | EV-NK!G2146 |
| EVFTA | 2026 | 2026 | 8 | EV-NK!H2146 |
| EVFTA | 2027 | 2027 | 6 | EV-NK!I2146 |
| UKVFTA | 2022 | 2022 | 16 | UKV!D2148 |
| UKVFTA | 2023 | 2023 | 14 | UKV!E2148 |
| UKVFTA | 2024 | 2024 | 12 | UKV!F2148 |
| UKVFTA | 2025 | 2025 | 10 | UKV!G2148 |
| UKVFTA | 2026 | 2026 | 8 | UKV!H2148 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 6 | UKV!I2148 |
| CPTPP | (I) | 2021 (DERIVED) | 13,2 | CPTPP!D2148 |
| CPTPP | (II) | 2022 (DERIVED) | 11 | CPTPP!E2148 |
| CPTPP | (III) | 2023 (DERIVED) | 8,8 | CPTPP!F2148 |
| CPTPP | (IV) | 2024 (DERIVED) | 6,6 | CPTPP!G2148 |
| CPTPP | (V) | 2025 (DERIVED) | 4,4 | CPTPP!H2148 |
| CPTPP | (VI) | 2026 (DERIVED) | 2,2 | CPTPP!I2148 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J2148 |
| RCEP A | 2022 | 2022 | 20,5 | RCEPT-A!D2171 |
| RCEP A | 2023 | 2023 | 19,1 | RCEPT-A!E2171 |
| RCEP A | 2024 | 2024 | 17,6 | RCEPT-A!F2171 |
| RCEP A | 2025 | 2025 | 16,1 | RCEPT-A!G2171 |
| RCEP A | 2026 | 2026 | 14,7 | RCEPT-A!H2171 |
| RCEP A | 2027 | 2027 | 13,2 | RCEPT-A!I2171 |
| RCEP B | 2022 | 2022 | 20,5 | B!D2171 |
| RCEP B | 2023 | 2023 | 19,1 | B!E2171 |
| RCEP B | 2024 | 2024 | 17,6 | B!F2171 |
| RCEP B | 2025 | 2025 | 16,1 | B!G2171 |
| RCEP B | 2026 | 2026 | 14,7 | B!H2171 |
| RCEP B | 2027 | 2027 | 13,2 | B!I2171 |
| RCEP C | 2022 | 2022 | 20,9 | C!D2171 |
| RCEP C | 2023 | 2023 | 19,8 | C!E2171 |
| RCEP C | 2024 | 2024 | 18,7 | C!F2171 |
| RCEP C | 2025 | 2025 | 17,6 | C!G2171 |
| RCEP C | 2026 | 2026 | 16,5 | C!H2171 |
| RCEP C | 2027 | 2027 | 15,4 | C!I2171 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 22 | D!D2171 |
| RCEP D | 2023 | 2023 | 22 | D!E2171 |
| RCEP D | 2024 | 2024 | 22 | D!F2171 |
| RCEP D | 2025 | 2025 | 22 | D!G2171 |
| RCEP D | 2026 | 2026 | 22 | D!H2171 |
| RCEP D | 2027 | 2027 | 22 | D!I2171 |
| RCEP E | 2022 | 2022 | 22 | E!D2174 |
| RCEP E | 2023 | 2023 | 22 | E!E2174 |
| RCEP E | 2024 | 2024 | 22 | E!F2174 |
| RCEP E | 2025 | 2025 | 22 | E!G2174 |
| RCEP E | 2026 | 2026 | 22 | E!H2174 |
| RCEP E | 2027 | 2027 | 22 | E!I2174 |
| RCEP F | 2022 | 2022 | 20,5 | F!D2171 |
| RCEP F | 2023 | 2023 | 19,1 | F!E2171 |
| RCEP F | 2024 | 2024 | 17,6 | F!F2171 |
| RCEP F | 2025 | 2025 | 16,1 | F!G2171 |
| RCEP F | 2026 | 2026 | 14,7 | F!H2171 |
| RCEP F | 2027 | 2027 | 13,2 | F!I2171 |
| VIFTA | 2024 | 2024 | 19.8 | VI!F2023 |
| VIFTA | 2025 | 2025 | 17.6 | VI!G2023 |
| VIFTA | 2026 | 2026 | 15.4 | VI!H2023 |
| VIFTA | 2027 | 2027 | 13.2 | VI!I2023 |

## 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 "2,2; M: 4,4" has a general 2.2% and an "M:" 4.4% 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 "2,2; M: 4,4", the FTA schedule for period (VI) shows "2,2". | | 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 | AHKFTA 22%, RCEP (Annex D) 22%, RCEP (Annex E) 22%: the preferential rate is equal to or higher than the MFN rate (22%) in the source tariff – claiming the FTA brings no saving. | MFN 22% | | 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 1602.32 has 2 lines; 1602.32.90 is distinguished from its siblings by: Other. | 1602.32.10 Chicken curry, in airtight containers for retail sale | 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 "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 1602.32.90. 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 22% for 1602.32.90 was checked against BT2026 (cell BT2026!N2160), 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 |
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| 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.