Vietnam Tariff Intelligence

HS 0206.21.00 detail

HS code	0206.21.00
Description	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen / - Of bovine animals, frozen: / - - Tongues
Unit	kg
Generated	06/11/2026 01:09:11
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/02062100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	12	12%	15/2023/QĐ-TTg	2023-07-15	BT2026!K146
Preferential (MFN)	8	8%	26/2023/NĐ-CP	2023-07-15	BT2026!N146
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q146
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	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
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	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
EVFTA	2,9	2.9%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,9	2.9%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	4	4%	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)	4	4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	4	4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	4	4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	4	4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	4,4	4.4%	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
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E141
ATIGA	2022	2022	0	AT!E142
ATIGA	2023	2023	0	AT!F142
ATIGA	2024	2024	0	AT!G142
ATIGA	2025	2025	0	AT!H142
ATIGA	2026	2026	0	AT!I142
ATIGA	2027	2027	0	AT!J142
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E144
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F144
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G144

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H144
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I144
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J144
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E142
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F142
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G142
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H142
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I142
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J142
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F142
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H141
AIFTA	30/12/2022	2022	0	AI!F144
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G144
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H144
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I144
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J144
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K144
VKFTA	2022	2022	0	VK!E142
VKFTA	2023	2023	0	VK!F142
VKFTA	2024	2024	0	VK!G142
VKFTA	2025	2025	0	VK!H142
VKFTA	2026	2026	0	VK!I142
VKFTA	2027	2027	0	VK!J142
VCFTA	2022	2022	5	VC!D143
VCFTA	2023	2023	4	VC!E143
VCFTA	2024	2024	3	VC!F143

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	3	VC!G143
VCFTA	2026	2026	2	VC!H143
VCFTA	2027	2027	1	VC!I143
VN-EAEU	2022	2022	0	EAV!D144
VN-EAEU	2023	2023	0	EAV!E144
VN-EAEU	2024	2024	0	EAV!F144
VN-EAEU	2025	2025	0	EAV!G144
VN-EAEU	2026	2026	0	EAV!H144
VN-EAEU	2027	2027	0	EAV!I144
AHKFTA	2022	2022	5	AKH!D143
AHKFTA	2023	2023	3	AKH!E143
AHKFTA	2024	2024	3	AKH!F143
AHKFTA	2025	2025	2	AKH!G143
AHKFTA	2026	2026	2	AKH!H143
AHKFTA	2027	2027	0	AKH!I143
EVFTA	2022	2022	5,8	EV-NK!D141
EVFTA	2023	2023	5	EV-NK!E141
EVFTA	2024	2024	4,3	EV-NK!F141
EVFTA	2025	2025	3,6	EV-NK!G141
EVFTA	2026	2026	2,9	EV-NK!H141
EVFTA	2027	2027	2,1	EV-NK!I141
UKVFTA	2022	2022	5,8	UKV!D143
UKVFTA	2023	2023	5	UKV!E143
UKVFTA	2024	2024	4,3	UKV!F143
UKVFTA	2025	2025	3,6	UKV!G143
UKVFTA	2026	2026	2,9	UKV!H143

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	2,1	UKV!I143
CPTPP	(I)	2021 (DERIVED)	2	CPTPP!D143
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E143
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F143
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G143
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H143
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I143
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J143
RCEP A	2022	2022	7,2	RCEPT-A!D142
RCEP A	2023	2023	6,4	RCEPT-A!E142
RCEP A	2024	2024	5,6	RCEPT-A!F142
RCEP A	2025	2025	4,8	RCEPT-A!G142
RCEP A	2026	2026	4	RCEPT-A!H142
RCEP A	2027	2027	3,2	RCEPT-A!I142
RCEP B	2022	2022	7,2	B!D142
RCEP B	2023	2023	6,4	B!E142
RCEP B	2024	2024	5,6	B!F142
RCEP B	2025	2025	4,8	B!G142
RCEP B	2026	2026	4	B!H142
RCEP B	2027	2027	3,2	B!I142
RCEP C	2022	2022	7,2	C!D142
RCEP C	2023	2023	6,4	C!E142
RCEP C	2024	2024	5,6	C!F142
RCEP C	2025	2025	4,8	C!G142
RCEP C	2026	2026	4	C!H142
RCEP C	2027	2027	3,2	C!I142

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	7,3	D!D142
RCEP D	2023	2023	6,5	D!E142
RCEP D	2024	2024	5,8	D!F142
RCEP D	2025	2025	5,1	D!G142
RCEP D	2026	2026	4,4	D!H142
RCEP D	2027	2027	3,6	D!I142
RCEP E	2022	2022	7,2	E!D142
RCEP E	2023	2023	6,4	E!E142
RCEP E	2024	2024	5,6	E!F142
RCEP E	2025	2025	4,8	E!G142
RCEP E	2026	2026	4	E!H142
RCEP E	2027	2027	3,2	E!I142
RCEP F	2022	2022	7,2	F!D142
RCEP F	2023	2023	6,4	F!E142
RCEP F	2024	2024	5,6	F!F142
RCEP F	2025	2025	4,8	F!G142
RCEP F	2026	2026	4	F!H142
RCEP F	2027	2027	3,2	F!I142
VIFTA	2024	2024	*	VI!F130
VIFTA	2025	2025	*	VI!G130
VIFTA	2026	2026	*	VI!H130
VIFTA	2027	2027	*	VI!I130

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
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 0206.21.00. 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 8% for 0206.21.00 was checked against BT2026 (cell BT2026!N146), 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
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.