Vietnam Tariff Intelligence

HS 0206.22.00 detail

HS code	0206.22.00
Description	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen / - Of bovine animals, frozen: / - - Livers
Unit	kg
Generated	31/10/2026 13:31:20
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/02062200/

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!K147
Preferential (MFN)	8	8%	26/2023/NĐ-CP	2023-07-15	BT2026!N147
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q147
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!E142
ATIGA	2022	2022	0	AT!E143
ATIGA	2023	2023	0	AT!F143
ATIGA	2024	2024	0	AT!G143
ATIGA	2025	2025	0	AT!H143
ATIGA	2026	2026	0	AT!I143
ATIGA	2027	2027	0	AT!J143
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E145
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F145
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G145

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H145
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I145
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J145
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E143
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F143
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G143
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H143
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I143
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J143
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F143
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H142
AIFTA	30/12/2022	2022	0	AI!F145
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G145
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H145
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I145
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J145
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K145
VKFTA	2022	2022	0	VK!E143
VKFTA	2023	2023	0	VK!F143
VKFTA	2024	2024	0	VK!G143
VKFTA	2025	2025	0	VK!H143
VKFTA	2026	2026	0	VK!I143
VKFTA	2027	2027	0	VK!J143
VCFTA	2022	2022	5	VC!D144
VCFTA	2023	2023	4	VC!E144
VCFTA	2024	2024	3	VC!F144

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	3	VC!G144
VCFTA	2026	2026	2	VC!H144
VCFTA	2027	2027	1	VC!I144
VN-EAEU	2022	2022	0	EAV!D145
VN-EAEU	2023	2023	0	EAV!E145
VN-EAEU	2024	2024	0	EAV!F145
VN-EAEU	2025	2025	0	EAV!G145
VN-EAEU	2026	2026	0	EAV!H145
VN-EAEU	2027	2027	0	EAV!I145
AHKFTA	2022	2022	5	AKH!D144
AHKFTA	2023	2023	3	AKH!E144
AHKFTA	2024	2024	3	AKH!F144
AHKFTA	2025	2025	2	AKH!G144
AHKFTA	2026	2026	2	AKH!H144
AHKFTA	2027	2027	0	AKH!I144
EVFTA	2022	2022	5,8	EV-NK!D142
EVFTA	2023	2023	5	EV-NK!E142
EVFTA	2024	2024	4,3	EV-NK!F142
EVFTA	2025	2025	3,6	EV-NK!G142
EVFTA	2026	2026	2,9	EV-NK!H142
EVFTA	2027	2027	2,1	EV-NK!I142
UKVFTA	2022	2022	5,8	UKV!D144
UKVFTA	2023	2023	5	UKV!E144
UKVFTA	2024	2024	4,3	UKV!F144
UKVFTA	2025	2025	3,6	UKV!G144
UKVFTA	2026	2026	2,9	UKV!H144

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	2,1	UKV!I144
CPTPP	(I)	2021 (DERIVED)	2	CPTPP!D144
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E144
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F144
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G144
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H144
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I144
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J144
RCEP A	2022	2022	7,2	RCEPT-A!D143
RCEP A	2023	2023	6,4	RCEPT-A!E143
RCEP A	2024	2024	5,6	RCEPT-A!F143
RCEP A	2025	2025	4,8	RCEPT-A!G143
RCEP A	2026	2026	4	RCEPT-A!H143
RCEP A	2027	2027	3,2	RCEPT-A!I143
RCEP B	2022	2022	7,2	B!D143
RCEP B	2023	2023	6,4	B!E143
RCEP B	2024	2024	5,6	B!F143
RCEP B	2025	2025	4,8	B!G143
RCEP B	2026	2026	4	B!H143
RCEP B	2027	2027	3,2	B!I143
RCEP C	2022	2022	7,2	C!D143
RCEP C	2023	2023	6,4	C!E143
RCEP C	2024	2024	5,6	C!F143
RCEP C	2025	2025	4,8	C!G143
RCEP C	2026	2026	4	C!H143
RCEP C	2027	2027	3,2	C!I143

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	7,3	D!D143
RCEP D	2023	2023	6,5	D!E143
RCEP D	2024	2024	5,8	D!F143
RCEP D	2025	2025	5,1	D!G143
RCEP D	2026	2026	4,4	D!H143
RCEP D	2027	2027	3,6	D!I143
RCEP E	2022	2022	7,2	E!D143
RCEP E	2023	2023	6,4	E!E143
RCEP E	2024	2024	5,6	E!F143
RCEP E	2025	2025	4,8	E!G143
RCEP E	2026	2026	4	E!H143
RCEP E	2027	2027	3,2	E!I143
RCEP F	2022	2022	7,2	F!D143
RCEP F	2023	2023	6,4	F!E143
RCEP F	2024	2024	5,6	F!F143
RCEP F	2025	2025	4,8	F!G143
RCEP F	2026	2026	4	F!H143
RCEP F	2027	2027	3,2	F!I143
VIFTA	2024	2024	*	VI!F131
VIFTA	2025	2025	*	VI!G131
VIFTA	2026	2026	*	VI!H131
VIFTA	2027	2027	*	VI!I131

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 0206.22.00. 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 0206.22.00 was checked against BT2026 (cell BT2026!N147), 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.