Vietnam Tariff Intelligence

# HS 0207.14.30 detail

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|---|---|
| **HS code** | 0207.14.30 |
| **Description** | Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen / - Of fowls of the species Gallus domesticus: / - - Cuts and offal, frozen: / - - - Livers |
| **Unit** | kg |
| **Generated** | 03/11/2026 14:23:43 |
| **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/02071430/ |

## 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!K163 |
| Preferential (MFN) | 20 | 20% | 73/2025/NĐ-CP | 2025-03-31 | BT2026!N163 |
| VAT | */5/8/10 | * / 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q163 |
| 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 (-MY, PH) | 0% (except MY, PH) | 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(-KH, MM, PH) | 0% (except KH, MM, PH) | 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 |
| VN-CAM | 0 | 0% | FTA schedule (period) | 2026 | S |  | Ad valorem |
| CPTPP | 3,6; M: 5,4 | 3.6% · M: 5.4% | Consolidated BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| VCFTA | 4 | 4% | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| ATIGA | 5 | 5% | Consolidated BT2026 | 2026 | D | 126/2022/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) | 13,3 | 13.3% | 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) | 13,3 | 13.3% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 13,3 | 13.3% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 8 | 8% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 15 | 15% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| AHKFTA | 20 | 20% | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 20 | 20% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 20 | 20% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| 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!E159 |
| ATIGA | 2022 | 2022 | 5 | AT!E160 |
| ATIGA | 2023 | 2023 | 5 | AT!F160 |
| ATIGA | 2024 | 2024 | 5 | AT!G160 |
| ATIGA | 2025 | 2025 | 5 | AT!H160 |
| ATIGA | 2026 | 2026 | 5 | AT!I160 |
| ATIGA | 2027 | 2027 | 5 | AT!J160 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 1 | AJ!E162 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F162 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G162 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H162 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I162 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J162 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 2.5 | VJ!E160 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 1 | VJ!F160 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G160 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H160 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I160 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J160 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F160 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H159 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F162 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G162 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H162 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I162 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J162 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K162 |
| VKFTA | 2022 | 2022 | 0 | VK!E160 |
| VKFTA | 2023 | 2023 | 0 | VK!F160 |
| VKFTA | 2024 | 2024 | 0 | VK!G160 |
| VKFTA | 2025 | 2025 | 0 | VK!H160 |
| VKFTA | 2026 | 2026 | 0 | VK!I160 |
| VKFTA | 2027 | 2027 | 0 | VK!J160 |
| VCFTA | 2022 | 2022 | 9 | VC!D161 |
| VCFTA | 2023 | 2023 | 8 | VC!E161 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2024 | 2024 | 6 | VC!F161 |
| VCFTA | 2025 | 2025 | 5 | VC!G161 |
| VCFTA | 2026 | 2026 | 4 | VC!H161 |
| VCFTA | 2027 | 2027 | 3 | VC!I161 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D162 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E162 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F162 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G162 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H162 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I162 |
| AHKFTA | 2022 | 2022 | 20 | AKH!D161 |
| AHKFTA | 2023 | 2023 | 20 | AKH!E161 |
| AHKFTA | 2024 | 2024 | 20 | AKH!F161 |
| AHKFTA | 2025 | 2025 | 20 | AKH!G161 |
| AHKFTA | 2026 | 2026 | 20 | AKH!H161 |
| AHKFTA | 2027 | 2027 | 20 | AKH!I161 |
| EVFTA | 2022 | 2022 | 14,5 | EV-NK!D159 |
| EVFTA | 2023 | 2023 | 12,7 | EV-NK!E159 |
| EVFTA | 2024 | 2024 | 10,9 | EV-NK!F159 |
| EVFTA | 2025 | 2025 | 9 | EV-NK!G159 |
| EVFTA | 2026 | 2026 | 7,2 | EV-NK!H159 |
| EVFTA | 2027 | 2027 | 5,4 | EV-NK!I159 |
| UKVFTA | 2022 | 2022 | 14,5 | UKV!D161 |
| UKVFTA | 2023 | 2023 | 12,7 | UKV!E161 |
| UKVFTA | 2024 | 2024 | 10,9 | UKV!F161 |
| UKVFTA | 2025 | 2025 | 9 | UKV!G161 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 7,2 | UKV!H161 |
| UKVFTA | 2027 | 2027 | 5,4 | UKV!I161 |
| VN-CAM | 2025 | 2025 | 0 | VNCAM!D22 |
| VN-CAM | 2026 | 2026 | 0 | VNCAM!E22 |
| CPTPP | (I) | 2021 (DERIVED) | 12,7 | CPTPP!D161 |
| CPTPP | (II) | 2022 (DERIVED) | 10,9 | CPTPP!E161 |
| CPTPP | (III) | 2023 (DERIVED) | 9 | CPTPP!F161 |
| CPTPP | (IV) | 2024 (DERIVED) | 7,2 | CPTPP!G161 |
| CPTPP | (V) | 2025 (DERIVED) | 5,4 | CPTPP!H161 |
| CPTPP | (VI) | 2026 (DERIVED) | 3,6 | CPTPP!I161 |
| CPTPP | (VII) | 2027 (DERIVED) | 1,8 | CPTPP!J161 |
| RCEP A | 2022 | 2022 | 18,7 | RCEPT-A!D160 |
| RCEP A | 2023 | 2023 | 17,3 | RCEPT-A!E160 |
| RCEP A | 2024 | 2024 | 16 | RCEPT-A!F160 |
| RCEP A | 2025 | 2025 | 14,7 | RCEPT-A!G160 |
| RCEP A | 2026 | 2026 | 13,3 | RCEPT-A!H160 |
| RCEP A | 2027 | 2027 | 12 | RCEPT-A!I160 |
| RCEP B | 2022 | 2022 | 18,7 | B!D160 |
| RCEP B | 2023 | 2023 | 17,3 | B!E160 |
| RCEP B | 2024 | 2024 | 16 | B!F160 |
| RCEP B | 2025 | 2025 | 14,7 | B!G160 |
| RCEP B | 2026 | 2026 | 13,3 | B!H160 |
| RCEP B | 2027 | 2027 | 12 | B!I160 |
| RCEP C | 2022 | 2022 | 19 | C!D160 |
| RCEP C | 2023 | 2023 | 18 | C!E160 |
| RCEP C | 2024 | 2024 | 17 | C!F160 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP C | 2025 | 2025 | 16 | C!G160 |
| RCEP C | 2026 | 2026 | 15 | C!H160 |
| RCEP C | 2027 | 2027 | 14 | C!I160 |
| RCEP D | 2022 | 2022 | 20 | D!D160 |
| RCEP D | 2023 | 2023 | 20 | D!E160 |
| RCEP D | 2024 | 2024 | 20 | D!F160 |
| RCEP D | 2025 | 2025 | 20 | D!G160 |
| RCEP D | 2026 | 2026 | 20 | D!H160 |
| RCEP D | 2027 | 2027 | 20 | D!I160 |
| RCEP E | 2022 | 2022 | 20 | E!D160 |
| RCEP E | 2023 | 2023 | 20 | E!E160 |
| RCEP E | 2024 | 2024 | 20 | E!F160 |
| RCEP E | 2025 | 2025 | 20 | E!G160 |
| RCEP E | 2026 | 2026 | 20 | E!H160 |
| RCEP E | 2027 | 2027 | 20 | E!I160 |
| RCEP F | 2022 | 2022 | 18,7 | F!D160 |
| RCEP F | 2023 | 2023 | 17,3 | F!E160 |
| RCEP F | 2024 | 2024 | 16 | F!F160 |
| RCEP F | 2025 | 2025 | 14,7 | F!G160 |
| RCEP F | 2026 | 2026 | 13,3 | F!H160 |
| RCEP F | 2027 | 2027 | 12 | F!I160 |
| VIFTA | 2024 | 2024 | 16 | VI!F147 |
| VIFTA | 2025 | 2025 | 12 | VI!G147 |
| VIFTA | 2026 | 2026 | 8 | VI!H147 |
| VIFTA | 2027 | 2027 | 4 | VI!I147 |

## 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 "3,6; M: 5,4" has a general 3.6% and an "M:" 5.4% 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 "3,6; M: 5,4", the FTA schedule for period (VI) shows "3,6". | | 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 20%, RCEP (Annex D) 20%, RCEP (Annex E) 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 0207.14 has 5 lines; 0207.14.30 is distinguished from its siblings by: Livers. | 0207.14.10 Wings; 0207.14.20 Thighs; 0207.14.91 Mechanically deboned or separated meat; 0207.14.99 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 0207.14.30. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Not verified – check required |

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 20% for 0207.14.30 was checked against BT2026 (cell BT2026!N163), basis 73/2025/NĐ-CP. | | 73/2025/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.