

HS 0207.24.00 detail

HS code	0207.24.00
Description	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen / - Of turkeys: / - - Not cut in pieces, fresh or chilled
Unit	kg
Generated	01/11/2026 02:01:24
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/02072400/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	60	60%	15/2023/QĐ-TTg	2023-07-15	BT2026!K168
Preferential (MFN)	40	40%	73/2025/NĐ-CP	2025-03-31	BT2026!N168
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q168
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	0%	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
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(-PH)	0% (except PH)	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
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	8	8%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
CPTPP	10; M: 13,3	10% · M: 13.3%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	14,5	14.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	14,5	14.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AANZFTA	20	20%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	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 C)	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
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VCFTA	20	20%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	21,8	21.8%	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!E164
ATIGA	2022	2022	0	AT!E165
ATIGA	2023	2023	0	AT!F165
ATIGA	2024	2024	0	AT!G165
ATIGA	2025	2025	0	AT!H165
ATIGA	2026	2026	0	AT!I165
ATIGA	2027	2027	0	AT!J165
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E167
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F167
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G167

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H167
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I167
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J167
VJEPA	30/12/2022 - 31/3/2023	2022	2,5	VJ!E165
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F165
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G165
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H165
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I165
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J165
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F165
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		20	AANZ!H164
AIFTA	30/12/2022	2022	0	AI!F167
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G167
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H167
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I167
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J167
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K167
VKFTA	2022	2022	0	VK!E165
VKFTA	2023	2023	0	VK!F165
VKFTA	2024	2024	0	VK!G165
VKFTA	2025	2025	0	VK!H165
VKFTA	2026	2026	0	VK!I165
VKFTA	2027	2027	0	VK!J165
VCFTA	2022	2022	24	VC!D166
VCFTA	2023	2023	22	VC!E166
VCFTA	2024	2024	20	VC!F166

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	20	VC!G166
VCFTA	2026	2026	20	VC!H166
VCFTA	2027	2027	20	VC!I166
VN-EAEU	2022	2022	0	EAV!D167
VN-EAEU	2023	2023	0	EAV!E167
VN-EAEU	2024	2024	0	EAV!F167
VN-EAEU	2025	2025	0	EAV!G167
VN-EAEU	2026	2026	0	EAV!H167
VN-EAEU	2027	2027	0	EAV!I167
AHKFTA	2022	2022	24	AKH!D166
AHKFTA	2023	2023	16	AKH!E166
AHKFTA	2024	2024	16	AKH!F166
AHKFTA	2025	2025	8	AKH!G166
AHKFTA	2026	2026	8	AKH!H166
AHKFTA	2027	2027	0	AKH!I166
EVFTA	2022	2022	29	EV-NK!D164
EVFTA	2023	2023	25,4	EV-NK!E164
EVFTA	2024	2024	21,8	EV-NK!F164
EVFTA	2025	2025	18,1	EV-NK!G164
EVFTA	2026	2026	14,5	EV-NK!H164
EVFTA	2027	2027	10,9	EV-NK!I164
UKVFTA	2022	2022	29	UKV!D166
UKVFTA	2023	2023	25,4	UKV!E166
UKVFTA	2024	2024	21,8	UKV!F166
UKVFTA	2025	2025	18,1	UKV!G166
UKVFTA	2026	2026	14,5	UKV!H166

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	10,9	UKV!I166
CPTPP	(I)	2021 (DERIVED)	26,6	CPTPP!D166
CPTPP	(II)	2022 (DERIVED)	23,3	CPTPP!E166
CPTPP	(III)	2023 (DERIVED)	20	CPTPP!F166
CPTPP	(IV)	2024 (DERIVED)	16,6	CPTPP!G166
CPTPP	(V)	2025 (DERIVED)	13,3	CPTPP!H166
CPTPP	(VI)	2026 (DERIVED)	10	CPTPP!I166
CPTPP	(VII)	2027 (DERIVED)	6,6	CPTPP!J166
RCEP A	2022	2022	36	RCEPT-A!D165
RCEP A	2023	2023	32	RCEPT-A!E165
RCEP A	2024	2024	28	RCEPT-A!F165
RCEP A	2025	2025	24	RCEPT-A!G165
RCEP A	2026	2026	20	RCEPT-A!H165
RCEP A	2027	2027	16	RCEPT-A!I165
RCEP B	2022	2022	36	B!D165
RCEP B	2023	2023	32	B!E165
RCEP B	2024	2024	28	B!F165
RCEP B	2025	2025	24	B!G165
RCEP B	2026	2026	20	B!H165
RCEP B	2027	2027	16	B!I165
RCEP C	2022	2022	36	C!D165
RCEP C	2023	2023	32	C!E165
RCEP C	2024	2024	28	C!F165
RCEP C	2025	2025	24	C!G165
RCEP C	2026	2026	20	C!H165
RCEP C	2027	2027	16	C!I165

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	36,4	D!D165
RCEP D	2023	2023	32,7	D!E165
RCEP D	2024	2024	29,1	D!F165
RCEP D	2025	2025	25,5	D!G165
RCEP D	2026	2026	21,8	D!H165
RCEP D	2027	2027	18,2	D!I165
RCEP E	2022	2022	36	E!D165
RCEP E	2023	2023	32	E!E165
RCEP E	2024	2024	28	E!F165
RCEP E	2025	2025	24	E!G165
RCEP E	2026	2026	20	E!H165
RCEP E	2027	2027	16	E!I165
RCEP F	2022	2022	36	F!D165
RCEP F	2023	2023	32	F!E165
RCEP F	2024	2024	28	F!F165
RCEP F	2025	2025	24	F!G165
RCEP F	2026	2026	20	F!H165
RCEP F	2027	2027	16	F!I165
VIFTA	2024	2024	*	VI!F152
VIFTA	2025	2025	*	VI!G152
VIFTA	2026	2026	*	VI!H152
VIFTA	2027	2027	*	VI!I152

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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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 "10; M: 13,3" has a general 10% and an "M:" 13.3% 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 "10; M: 13,3", the FTA schedule for period (VI) shows "10".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	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 0207.24.00. 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 40% for 0207.24.00 was checked against BT2026 (cell BT2026!N168), 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.