Vietnam Tariff Intelligence

HS 0207.45.90 detail

HS code	0207.45.90
Description	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen / - Of ducks: / - - Other, frozen: / - - - Other
Unit	kg
Generated	02/11/2026 03:04:46
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/02074590/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K183
Preferential (MFN)	15	15%	73/2025/NĐ-CP	2025-03-31	BT2026!N183
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q183
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(-KH, LA, PH)	0% (except KH, LA, 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
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/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-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
CPTPP	2,7; M: 4	2.7% · M: 4%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
EVFTA	5,4	5.4%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	5,4	5.4%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	7,5	7.5%	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)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,2	8.2%	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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)
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!E179
ATIGA	2022	2022	0	AT!E180
ATIGA	2023	2023	0	AT!F180
ATIGA	2024	2024	0	AT!G180
ATIGA	2025	2025	0	AT!H180
ATIGA	2026	2026	0	AT!I180
ATIGA	2027	2027	0	AT!J180
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E182
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F182
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G182

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H182
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I182
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J182
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E180
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F180
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G180
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H180
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I180
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J180
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F180
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H179
AIFTA	30/12/2022	2022	0	AI!F182
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G182
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H182
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I182
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J182
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K182
VKFTA	2022	2022	0	VK!E180
VKFTA	2023	2023	0	VK!F180
VKFTA	2024	2024	0	VK!G180
VKFTA	2025	2025	0	VK!H180
VKFTA	2026	2026	0	VK!I180
VKFTA	2027	2027	0	VK!J180
VCFTA	2022	2022	3	VC!D181
VCFTA	2023	2023	1	VC!E181
VCFTA	2024	2024	0	VC!F181

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G181
VCFTA	2026	2026	0	VC!H181
VCFTA	2027	2027	0	VC!I181
VN-EAEU	2022	2022	*	EAV!D182
VN-EAEU	2023	2023	*	EAV!E182
VN-EAEU	2024	2024	*	EAV!F182
VN-EAEU	2025	2025	*	EAV!G182
VN-EAEU	2026	2026	*	EAV!H182
VN-EAEU	2027	2027	*	EAV!I182
AHKFTA	2022	2022	9	AKH!D181
AHKFTA	2023	2023	6	AKH!E181
AHKFTA	2024	2024	6	AKH!F181
AHKFTA	2025	2025	3	AKH!G181
AHKFTA	2026	2026	3	AKH!H181
AHKFTA	2027	2027	0	AKH!I181
EVFTA	2022	2022	10,9	EV-NK!D179
EVFTA	2023	2023	9,5	EV-NK!E179
EVFTA	2024	2024	8,1	EV-NK!F179
EVFTA	2025	2025	6,8	EV-NK!G179
EVFTA	2026	2026	5,4	EV-NK!H179
EVFTA	2027	2027	4	EV-NK!I179
UKVFTA	2022	2022	10,9	UKV!D181
UKVFTA	2023	2023	9,5	UKV!E181
UKVFTA	2024	2024	8,1	UKV!F181
UKVFTA	2025	2025	6,8	UKV!G181
UKVFTA	2026	2026	5,4	UKV!H181

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	4	UKV!I181
CPTPP	(I)	2021 (DERIVED)	9,5	CPTPP!D181
CPTPP	(II)	2022 (DERIVED)	8,1	CPTPP!E181
CPTPP	(III)	2023 (DERIVED)	6,8	CPTPP!F181
CPTPP	(IV)	2024 (DERIVED)	5,4	CPTPP!G181
CPTPP	(V)	2025 (DERIVED)	4	CPTPP!H181
CPTPP	(VI)	2026 (DERIVED)	2,7	CPTPP!I181
CPTPP	(VII)	2027 (DERIVED)	1,3	CPTPP!J181
RCEP A	2022	2022	13,5	RCEPT-A!D180
RCEP A	2023	2023	12	RCEPT-A!E180
RCEP A	2024	2024	10,5	RCEPT-A!F180
RCEP A	2025	2025	9	RCEPT-A!G180
RCEP A	2026	2026	7,5	RCEPT-A!H180
RCEP A	2027	2027	6	RCEPT-A!I180
RCEP B	2022	2022	13,5	B!D180
RCEP B	2023	2023	12	B!E180
RCEP B	2024	2024	10,5	B!F180
RCEP B	2025	2025	9	B!G180
RCEP B	2026	2026	7,5	B!H180
RCEP B	2027	2027	6	B!I180
RCEP C	2022	2022	13,5	C!D180
RCEP C	2023	2023	12	C!E180
RCEP C	2024	2024	10,5	C!F180
RCEP C	2025	2025	9	C!G180
RCEP C	2026	2026	7,5	C!H180
RCEP C	2027	2027	6	C!I180

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	13,6	D!D180
RCEP D	2023	2023	12,3	D!E180
RCEP D	2024	2024	10,9	D!F180
RCEP D	2025	2025	9,5	D!G180
RCEP D	2026	2026	8,2	D!H180
RCEP D	2027	2027	6,8	D!I180
RCEP E	2022	2022	13,5	E!D180
RCEP E	2023	2023	12	E!E180
RCEP E	2024	2024	10,5	E!F180
RCEP E	2025	2025	9	E!G180
RCEP E	2026	2026	7,5	E!H180
RCEP E	2027	2027	6	E!I180
RCEP F	2022	2022	13,5	F!D180
RCEP F	2023	2023	12	F!E180
RCEP F	2024	2024	10,5	F!F180
RCEP F	2025	2025	9	F!G180
RCEP F	2026	2026	7,5	F!H180
RCEP F	2027	2027	6	F!I180
VIFTA	2024	2024	*	VI!F167
VIFTA	2025	2025	*	VI!G167
VIFTA	2026	2026	*	VI!H167
VIFTA	2027	2027	*	VI!I167

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 "2,7; M: 4" has a general 2.7% and an "M:" 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 "2,7; M: 4", the FTA schedule for period (VI) shows "2,7".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0207.45 has 2 lines; 0207.45.90 is distinguished from its siblings by: Other.	0207.45.10 Fatty livers	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	0207.45.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0207.45.90	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 0207.45.90. 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 15% for 0207.45.90 was checked against BT2026 (cell BT2026!N183), 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.