Vietnam Tariff Intelligence

HS 0207.44.00 detail

HS code	0207.44.00
Description	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen / - Of ducks: / - - Other, fresh or chilled
Unit	kg
Generated	09/11/2026 13:52:47
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/02074400/

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!K180
Preferential (MFN)	15	15%	73/2025/NĐ-CP	2025-03-31	BT2026!N180
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q180
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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(-LA, PH, KR)	0% (except LA, PH, KR)	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-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
CPTPP	4,6; M: 5,7	4.6% · M: 5.7%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/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)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	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)	11,3	11.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	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
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Not eligible (*)
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!E176
ATIGA	2022	2022	0	AT!E177
ATIGA	2023	2023	0	AT!F177
ATIGA	2024	2024	0	AT!G177
ATIGA	2025	2025	0	AT!H177
ATIGA	2026	2026	0	AT!I177
ATIGA	2027	2027	0	AT!J177
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E179
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F179
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G179

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H179
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I179
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J179
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E177
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F177
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G177
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H177
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I177
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J177
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F177
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H176
AIFTA	30/12/2022	2022	0	AI!F179
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G179
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H179
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I179
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J179
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K179
VKFTA	2022	2022	0	VK!E177
VKFTA	2023	2023	0	VK!F177
VKFTA	2024	2024	0	VK!G177
VKFTA	2025	2025	0	VK!H177
VKFTA	2026	2026	0	VK!I177
VKFTA	2027	2027	0	VK!J177
VCFTA	2022	2022	*	VC!D178
VCFTA	2023	2023	*	VC!E178
VCFTA	2024	2024	*	VC!F178

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	*	VC!G178
VCFTA	2026	2026	*	VC!H178
VCFTA	2027	2027	*	VC!I178
VN-EAEU	2022	2022	*	EAV!D179
VN-EAEU	2023	2023	*	EAV!E179
VN-EAEU	2024	2024	*	EAV!F179
VN-EAEU	2025	2025	*	EAV!G179
VN-EAEU	2026	2026	*	EAV!H179
VN-EAEU	2027	2027	*	EAV!I179
AHKFTA	2022	2022	0	AKH!D178
AHKFTA	2023	2023	0	AKH!E178
AHKFTA	2024	2024	0	AKH!F178
AHKFTA	2025	2025	0	AKH!G178
AHKFTA	2026	2026	0	AKH!H178
AHKFTA	2027	2027	0	AKH!I178
EVFTA	2022	2022	10,9	EV-NK!D176
EVFTA	2023	2023	9,5	EV-NK!E176
EVFTA	2024	2024	8,1	EV-NK!F176
EVFTA	2025	2025	6,8	EV-NK!G176
EVFTA	2026	2026	5,4	EV-NK!H176
EVFTA	2027	2027	4	EV-NK!I176
UKVFTA	2022	2022	10,9	UKV!D178
UKVFTA	2023	2023	9,5	UKV!E178
UKVFTA	2024	2024	8,1	UKV!F178
UKVFTA	2025	2025	6,8	UKV!G178
UKVFTA	2026	2026	5,4	UKV!H178

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	4	UKV!I178
CPTPP	(I)	2021 (DERIVED)	10,3	CPTPP!D178
CPTPP	(II)	2022 (DERIVED)	9,2	CPTPP!E178
CPTPP	(III)	2023 (DERIVED)	8	CPTPP!F178
CPTPP	(IV)	2024 (DERIVED)	6,9	CPTPP!G178
CPTPP	(V)	2025 (DERIVED)	5,7	CPTPP!H178
CPTPP	(VI)	2026 (DERIVED)	4,6	CPTPP!I178
CPTPP	(VII)	2027 (DERIVED)	3,4	CPTPP!J178
RCEP A	2022	2022	14	RCEPT-A!D177
RCEP A	2023	2023	13	RCEPT-A!E177
RCEP A	2024	2024	12	RCEPT-A!F177
RCEP A	2025	2025	11	RCEPT-A!G177
RCEP A	2026	2026	10	RCEPT-A!H177
RCEP A	2027	2027	9	RCEPT-A!I177
RCEP B	2022	2022	14	B!D177
RCEP B	2023	2023	13	B!E177
RCEP B	2024	2024	12	B!F177
RCEP B	2025	2025	11	B!G177
RCEP B	2026	2026	10	B!H177
RCEP B	2027	2027	9	B!I177
RCEP C	2022	2022	14,3	C!D177
RCEP C	2023	2023	13,5	C!E177
RCEP C	2024	2024	12,8	C!F177
RCEP C	2025	2025	12	C!G177
RCEP C	2026	2026	11,3	C!H177
RCEP C	2027	2027	10,5	C!I177

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	15	D!D177
RCEP D	2023	2023	15	D!E177
RCEP D	2024	2024	15	D!F177
RCEP D	2025	2025	15	D!G177
RCEP D	2026	2026	15	D!H177
RCEP D	2027	2027	15	D!I177
RCEP E	2022	2022	15	E!D177
RCEP E	2023	2023	15	E!E177
RCEP E	2024	2024	15	E!F177
RCEP E	2025	2025	15	E!G177
RCEP E	2026	2026	15	E!H177
RCEP E	2027	2027	15	E!I177
RCEP F	2022	2022	14	F!D177
RCEP F	2023	2023	13	F!E177
RCEP F	2024	2024	12	F!F177
RCEP F	2025	2025	11	F!G177
RCEP F	2026	2026	10	F!H177
RCEP F	2027	2027	9	F!I177
VIFTA	2024	2024	*	VI!F164
VIFTA	2025	2025	*	VI!G164
VIFTA	2026	2026	*	VI!H164
VIFTA	2027	2027	*	VI!I164

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 "4,6; M: 5,7" has a general 4.6% and an "M:" 5.7% 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 "4,6; M: 5,7", the FTA schedule for period (VI) shows "4,6".		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	RCEP (Annex D) 15%, RCEP (Annex E) 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 0207.44.00. 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 15% for 0207.44.00 was checked against BT2026 (cell BT2026!N180), 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.