Vietnam Tariff Intelligence

HS 0210.99.10 detail

HS code	0210.99.10
Description	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal / - Other, including edible flours and meals of meat or meat offal: / - - Other: / - - - Freeze-dried diced chicken
Unit	kg
Generated	05/11/2026 12:08:45
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/02109910/

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!K226
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N226
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q226
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
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(-LA)	0% (except LA)	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-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
EVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
CPTPP	5; M: 6,6	5% · M: 6.6%	Consolidated BT2026	(VI)	CPTPP	115/2022/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 C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	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
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	20	20%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E225

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E226
ATIGA	2023	2023	0	AT!F226
ATIGA	2024	2024	0	AT!G226
ATIGA	2025	2025	0	AT!H226
ATIGA	2026	2026	0	AT!I226
ATIGA	2027	2027	0	AT!J226
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E228
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F228
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G228
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H228
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I228
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J228
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E226
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F226
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G226
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H226
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I226
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J226
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F226
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H225
AIFTA	30/12/2022	2022	0	AI!F228
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G228
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H228
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I228
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J228
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K228

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E226
VKFTA	2023	2023	0	VK!F226
VKFTA	2024	2024	0	VK!G226
VKFTA	2025	2025	0	VK!H226
VKFTA	2026	2026	0	VK!I226
VKFTA	2027	2027	0	VK!J226
VCFTA	2022	2022	4	VC!D227
VCFTA	2023	2023	2	VC!E227
VCFTA	2024	2024	0	VC!F227
VCFTA	2025	2025	0	VC!G227
VCFTA	2026	2026	0	VC!H227
VCFTA	2027	2027	0	VC!I227
VN-EAEU	2022	2022	0	EAV!D228
VN-EAEU	2023	2023	0	EAV!E228
VN-EAEU	2024	2024	0	EAV!F228
VN-EAEU	2025	2025	0	EAV!G228
VN-EAEU	2026	2026	0	EAV!H228
VN-EAEU	2027	2027	0	EAV!I228
AHKFTA	2022	2022	12	AKH!D227
AHKFTA	2023	2023	8	AKH!E227
AHKFTA	2024	2024	8	AKH!F227
AHKFTA	2025	2025	4	AKH!G227
AHKFTA	2026	2026	4	AKH!H227
AHKFTA	2027	2027	0	AKH!I227
EVFTA	2022	2022	12,5	EV-NK!D225
EVFTA	2023	2023	10	EV-NK!E225

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	7,5	EV-NK!F225
EVFTA	2025	2025	5	EV-NK!G225
EVFTA	2026	2026	2,5	EV-NK!H225
EVFTA	2027	2027	0	EV-NK!I225
UKVFTA	2022	2022	12,5	UKV!D227
UKVFTA	2023	2023	10	UKV!E227
UKVFTA	2024	2024	7,5	UKV!F227
UKVFTA	2025	2025	5	UKV!G227
UKVFTA	2026	2026	2,5	UKV!H227
UKVFTA	2027	2027	0	UKV!I227
CPTPP	(I)	2021 (DERIVED)	13,3	CPTPP!D227
CPTPP	(II)	2022 (DERIVED)	11,6	CPTPP!E227
CPTPP	(III)	2023 (DERIVED)	10	CPTPP!F227
CPTPP	(IV)	2024 (DERIVED)	8,3	CPTPP!G227
CPTPP	(V)	2025 (DERIVED)	6,6	CPTPP!H227
CPTPP	(VI)	2026 (DERIVED)	5	CPTPP!I227
CPTPP	(VII)	2027 (DERIVED)	3,3	CPTPP!J227
RCEP A	2022	2022	18	RCEPT-A!D226
RCEP A	2023	2023	16	RCEPT-A!E226
RCEP A	2024	2024	14	RCEPT-A!F226
RCEP A	2025	2025	12	RCEPT-A!G226
RCEP A	2026	2026	10	RCEPT-A!H226
RCEP A	2027	2027	8	RCEPT-A!I226
RCEP B	2022	2022	18	B!D226
RCEP B	2023	2023	16	B!E226
RCEP B	2024	2024	14	B!F226

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	12	B!G226
RCEP B	2026	2026	10	B!H226
RCEP B	2027	2027	8	B!I226
RCEP C	2022	2022	18	C!D226
RCEP C	2023	2023	16	C!E226
RCEP C	2024	2024	14	C!F226
RCEP C	2025	2025	12	C!G226
RCEP C	2026	2026	10	C!H226
RCEP C	2027	2027	8	C!I226
RCEP D	2022	2022	18,2	D!D226
RCEP D	2023	2023	16,4	D!E226
RCEP D	2024	2024	14,5	D!F226
RCEP D	2025	2025	12,7	D!G226
RCEP D	2026	2026	10,9	D!H226
RCEP D	2027	2027	9,1	D!I226
RCEP E	2022	2022	18	E!D226
RCEP E	2023	2023	16	E!E226
RCEP E	2024	2024	14	E!F226
RCEP E	2025	2025	12	E!G226
RCEP E	2026	2026	10	E!H226
RCEP E	2027	2027	8	E!I226
RCEP F	2022	2022	18	F!D226
RCEP F	2023	2023	16	F!E226
RCEP F	2024	2024	14	F!F226
RCEP F	2025	2025	12	F!G226
RCEP F	2026	2026	10	F!H226

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	8	F!I226
VIFTA	2024	2024	20	VI!F210
VIFTA	2025	2025	20	VI!G210
VIFTA	2026	2026	20	VI!H210
VIFTA	2027	2027	20	VI!I210

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 "5; M: 6,6" has a general 5% and an "M:" 6.6% 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 "5; M: 6,6", the FTA schedule for period (VI) shows "5".		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	VIFTA 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 0210.99 has 3 lines; 0210.99.10 is distinguished from its siblings by: Freeze-dried diced chicken.	0210.99.20 Dried pork skin; 0210.99.90 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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 0210.99.10. 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 20% for 0210.99.10 was checked against BT2026 (cell BT2026!N226), 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.