Vietnam Tariff Intelligence

HS 0504.00.00 detail

HS code	0504.00.00
Description	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked
Unit	kg
Generated	04/11/2026 19:30:34
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/05040000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K939
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N939
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q939
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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	0%	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
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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
VIFTA	1.7	1.7%	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!E924
ATIGA	2022	2022	0	AT!E925

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F925
ATIGA	2024	2024	0	AT!G925
ATIGA	2025	2025	0	AT!H925
ATIGA	2026	2026	0	AT!I925
ATIGA	2027	2027	0	AT!J925
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E927
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F927
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G927
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H927
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I927
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J927
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E929
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F929
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G929
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H929
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I929
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J929
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F931
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H926
AIFTA	30/12/2022	2022	0	AI!F927
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G927
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H927
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I927
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J927
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K927
VKFTA	2022	2022	0	VK!E925

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F925
VKFTA	2024	2024	0	VK!G925
VKFTA	2025	2025	0	VK!H925
VKFTA	2026	2026	0	VK!I925
VKFTA	2027	2027	0	VK!J925
VCFTA	2022	2022	0	VC!D936
VCFTA	2023	2023	0	VC!E936
VCFTA	2024	2024	0	VC!F936
VCFTA	2025	2025	0	VC!G936
VCFTA	2026	2026	0	VC!H936
VCFTA	2027	2027	0	VC!I936
VN-EAEU	2022	2022	0	EAV!D933
VN-EAEU	2023	2023	0	EAV!E933
VN-EAEU	2024	2024	0	EAV!F933
VN-EAEU	2025	2025	0	EAV!G933
VN-EAEU	2026	2026	0	EAV!H933
VN-EAEU	2027	2027	0	EAV!I933
AHKFTA	2022	2022	0	AKH!D942
AHKFTA	2023	2023	0	AKH!E942
AHKFTA	2024	2024	0	AKH!F942
AHKFTA	2025	2025	0	AKH!G942
AHKFTA	2026	2026	0	AKH!H942
AHKFTA	2027	2027	0	AKH!I942
EVFTA	2022	2022	0	EV-NK!D926
EVFTA	2023	2023	0	EV-NK!E926
EVFTA	2024	2024	0	EV-NK!F926

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G926
EVFTA	2026	2026	0	EV-NK!H926
EVFTA	2027	2027	0	EV-NK!I926
UKVFTA	2022	2022	0	UKV!D928
UKVFTA	2023	2023	0	UKV!E928
UKVFTA	2024	2024	0	UKV!F928
UKVFTA	2025	2025	0	UKV!G928
UKVFTA	2026	2026	0	UKV!H928
UKVFTA	2027	2027	0	UKV!I928
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D926
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E926
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F926
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G926
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H926
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I926
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J926
RCEP A	2022	2022	0	RCEPT-A!D929
RCEP A	2023	2023	0	RCEPT-A!E929
RCEP A	2024	2024	0	RCEPT-A!F929
RCEP A	2025	2025	0	RCEPT-A!G929
RCEP A	2026	2026	0	RCEPT-A!H929
RCEP A	2027	2027	0	RCEPT-A!I929
RCEP B	2022	2022	0	B!D929
RCEP B	2023	2023	0	B!E929
RCEP B	2024	2024	0	B!F929
RCEP B	2025	2025	0	B!G929

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H929
RCEP B	2027	2027	0	B!I929
RCEP C	2022	2022	0	C!D929
RCEP C	2023	2023	0	C!E929
RCEP C	2024	2024	0	C!F929
RCEP C	2025	2025	0	C!G929
RCEP C	2026	2026	0	C!H929
RCEP C	2027	2027	0	C!I929
RCEP D	2022	2022	0	D!D929
RCEP D	2023	2023	0	D!E929
RCEP D	2024	2024	0	D!F929
RCEP D	2025	2025	0	D!G929
RCEP D	2026	2026	0	D!H929
RCEP D	2027	2027	0	D!I929
RCEP E	2022	2022	0	E!D929
RCEP E	2023	2023	0	E!E929
RCEP E	2024	2024	0	E!F929
RCEP E	2025	2025	0	E!G929
RCEP E	2026	2026	0	E!H929
RCEP E	2027	2027	0	E!I929
RCEP F	2022	2022	0	F!D929
RCEP F	2023	2023	0	F!E929
RCEP F	2024	2024	0	F!F929
RCEP F	2025	2025	0	F!G929
RCEP F	2026	2026	0	F!H929
RCEP F	2027	2027	0	F!I929

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	2.6	VI!F902
VIFTA	2025	2025	2.1	VI!G902
VIFTA	2026	2026	1.7	VI!H902
VIFTA	2027	2027	1.3	VI!I902

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
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 0504.00.00. 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 3% for 0504.00.00 was checked against BT2026 (cell BT2026!N939), 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.