Vietnam Tariff Intelligence

HS 1602.32.10 detail

HS code	1602.32.10
Description	Other prepared or preserved meat, meat offal, blood or insects / - Of poultry of heading 01.05: / - - Of fowls of the species Gallus domesticus: / - - - Chicken curry, in airtight containers for retail sale
Unit	kg
Generated	09/11/2026 21:59:29
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/16023210/

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!K2159
Preferential (MFN)	40	40%	26/2023/NĐ-CP	2023-07-15	BT2026!N2159
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2159
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 (-PH)	0% (except PH)	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
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
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	3,1; M: 6,2	3.1% · M: 6.2%	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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
ATIGA	5	5%	Consolidated BT2026	2026	D	126/2022/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
VCFTA	16	16%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	26,7	26.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	26,7	26.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	26,7	26.7%	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)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	40	40%	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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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!E2165
ATIGA	2022	2022	5	AT!E2130
ATIGA	2023	2023	5	AT!F2130
ATIGA	2024	2024	5	AT!G2130
ATIGA	2025	2025	5	AT!H2130
ATIGA	2026	2026	5	AT!I2130
ATIGA	2027	2027	5	AT!J2130
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2168
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2168
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2168

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2168
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2168
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2168
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2170
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2170
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2170
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2170
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2170
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2170
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2172
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H2136
AIFTA	30/12/2022	2022	5	AI!F2132
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2132
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2132
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2132
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2132
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2132
VKFTA	2022	2022	0	VK!E2130
VKFTA	2023	2023	0	VK!F2130
VKFTA	2024	2024	0	VK!G2130
VKFTA	2025	2025	0	VK!H2130
VKFTA	2026	2026	0	VK!I2130
VKFTA	2027	2027	0	VK!J2130
VCFTA	2022	2022	25	VC!D2179
VCFTA	2023	2023	25	VC!E2179
VCFTA	2024	2024	16	VC!F2179

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	16	VC!G2179
VCFTA	2026	2026	16	VC!H2179
VCFTA	2027	2027	16	VC!I2179
VN-EAEU	2022	2022	*	EAV!D2172
VN-EAEU	2023	2023	*	EAV!E2172
VN-EAEU	2024	2024	*	EAV!F2172
VN-EAEU	2025	2025	*	EAV!G2172
VN-EAEU	2026	2026	*	EAV!H2172
VN-EAEU	2027	2027	*	EAV!I2172
AHKFTA	2022	2022	*	AKH!D2184
AHKFTA	2023	2023	*	AKH!E2184
AHKFTA	2024	2024	*	AKH!F2184
AHKFTA	2025	2025	*	AKH!G2184
AHKFTA	2026	2026	*	AKH!H2184
AHKFTA	2027	2027	*	AKH!I2184
EVFTA	2022	2022	29	EV-NK!D2145
EVFTA	2023	2023	25,4	EV-NK!E2145
EVFTA	2024	2024	21,8	EV-NK!F2145
EVFTA	2025	2025	18,1	EV-NK!G2145
EVFTA	2026	2026	14,5	EV-NK!H2145
EVFTA	2027	2027	10,9	EV-NK!I2145
UKVFTA	2022	2022	29	UKV!D2147
UKVFTA	2023	2023	25,4	UKV!E2147
UKVFTA	2024	2024	21,8	UKV!F2147
UKVFTA	2025	2025	18,1	UKV!G2147
UKVFTA	2026	2026	14,5	UKV!H2147

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	10,9	UKV!I2147
CPTPP	(I)	2021 (DERIVED)	18,6	CPTPP!D2147
CPTPP	(II)	2022 (DERIVED)	15,5	CPTPP!E2147
CPTPP	(III)	2023 (DERIVED)	12,4	CPTPP!F2147
CPTPP	(IV)	2024 (DERIVED)	9,3	CPTPP!G2147
CPTPP	(V)	2025 (DERIVED)	6,2	CPTPP!H2147
CPTPP	(VI)	2026 (DERIVED)	3,1	CPTPP!I2147
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2147
RCEP A	2022	2022	37,3	RCEPT-A!D2170
RCEP A	2023	2023	34,7	RCEPT-A!E2170
RCEP A	2024	2024	32	RCEPT-A!F2170
RCEP A	2025	2025	29,3	RCEPT-A!G2170
RCEP A	2026	2026	26,7	RCEPT-A!H2170
RCEP A	2027	2027	24	RCEPT-A!I2170
RCEP B	2022	2022	37,3	B!D2170
RCEP B	2023	2023	34,7	B!E2170
RCEP B	2024	2024	32	B!F2170
RCEP B	2025	2025	29,3	B!G2170
RCEP B	2026	2026	26,7	B!H2170
RCEP B	2027	2027	24	B!I2170
RCEP C	2022	2022	38	C!D2170
RCEP C	2023	2023	36	C!E2170
RCEP C	2024	2024	34	C!F2170
RCEP C	2025	2025	32	C!G2170
RCEP C	2026	2026	30	C!H2170
RCEP C	2027	2027	28	C!I2170

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	40	D!D2170
RCEP D	2023	2023	40	D!E2170
RCEP D	2024	2024	40	D!F2170
RCEP D	2025	2025	40	D!G2170
RCEP D	2026	2026	40	D!H2170
RCEP D	2027	2027	40	D!I2170
RCEP E	2022	2022	40	E!D2173
RCEP E	2023	2023	40	E!E2173
RCEP E	2024	2024	40	E!F2173
RCEP E	2025	2025	40	E!G2173
RCEP E	2026	2026	40	E!H2173
RCEP E	2027	2027	40	E!I2173
RCEP F	2022	2022	37,3	F!D2170
RCEP F	2023	2023	34,7	F!E2170
RCEP F	2024	2024	32	F!F2170
RCEP F	2025	2025	29,3	F!G2170
RCEP F	2026	2026	26,7	F!H2170
RCEP F	2027	2027	24	F!I2170
VIFTA	2024	2024	40	VI!F2022
VIFTA	2025	2025	40	VI!G2022
VIFTA	2026	2026	40	VI!H2022
VIFTA	2027	2027	40	VI!I2022

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 "3,1; M: 6,2" has a general 3.1% and an "M:" 6.2% 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 "3,1; M: 6,2", the FTA schedule for period (VI) shows "3,1".		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) 40%, RCEP (Annex E) 40%, VIFTA 40%: the preferential rate is equal to or higher than the MFN rate (40%) in the source tariff – claiming the FTA brings no saving.	MFN 40%		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 1602.32 has 2 lines; 1602.32.10 is distinguished from its siblings by: Chicken curry, in airtight containers for retail sale.	1602.32.90 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 "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 1602.32.10. 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 40% for 1602.32.10 was checked against BT2026 (cell BT2026!N2159), 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.