

Chapter 2
Meat and edible meat offal

Note

1. This Chapter does not cover:

- (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
- (b) Guts, bladders, or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
- (c) Animal fat, other than products of heading 02.09 (Chapter 15).

HS CODE	DESCRIPTION	Unit of quantity	Import duties / Tax (%)																		VAT (%)		
			WTO	Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEP	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP			
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									III		IV	
								4	5	6	7									8		9	10
02.01	Meat of bovine animals, fresh or chilled.																						
0201.10.00	- Carcasses and half-carcasses	kg	30	45	0	12	10	0		0	LA, KR	0	0	0	0	0	0	0	0	0	0	0	*,5
0201.20.00	- Other cuts with bone in	kg	20	30	0	8	0	0		0	LA, KR	0	0	0	0	0	0	0	0	0	0	0	*,5
0201.30.00	- Boneless	kg	14	21	0	6	0	0		0	LA, KR	0	0	0	0	0	0	0	0	0	0	0	*,5
02.02	Meat of bovine animals, frozen.																						
0202.10.00	- Carcasses and half-carcasses	kg	20	30	0	8	0	0		0	LA, KR	0	0	0	0	0	0	0	0	0	0	0	*,5
0202.20.00	- Other cuts with bone in	kg	20	30	0	8	0	0		0	LA, KR	0	0	0	0	0	0	0	0	0	0	0	*,5
0202.30.00	- Boneless	kg	14	21	0	6	4	0		0	LA, KR	0	0	0	0	0	0	0	0	0	0	0	*,5
02.03	Meat of swine, fresh, chilled or																						

Vietnam Customs Tariff Schedule – 2024

	frozen.																					
	- Fresh or chilled:																					
0203.11.00	-- Carcasses and half-carcasses	kg	25	37.5	0	10	9	0	0	LA, MM, PH, KR	0	0	0	0	0	12,5	12,5	0	10,8	8,1	*,5	
0203.12.00	-- Hams, shoulders and cuts thereof, with bone in	kg	25	37.5	0	10	9	0	0	LA, PH, KR, TH	0	0	0	0	0	12,5	12,5	0	10,8	8,1	*,5	
0203.19.00	-- Other	kg	22	33	0	10	9	0	0	LA, PH, KR, TH	0	0	1	0	0	12,5	12,5	0	10,8	8,1	*,5	
	- Frozen:																					
0203.21.00	-- Carcasses and half-carcasses	kg	10	15	0	6	8	0	0	LA, MM, PH, KR	0	0	0	0	0	5,6	5,6	0	3,7	1,8	*,5	
0203.22.00	-- Hams, shoulders and cuts thereof, with bone in	kg	10	15	0	6	5	0	0	LA, PH, KR, TH	0	0	0	0	0	5,6	5,6	0	3,7	1,8	*,5	
0203.29.00	-- Other	kg	10	15	0	6	0	0	0	LA, PH, KR, TH	0	0	0	0	0	5,6	5,6	0	3,7	1,8	*,5	
02.04	Meat of sheep or goats, fresh, chilled or frozen.																					
0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	kg	7	10.5	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	*,5
	- Other meat of sheep, fresh or chilled:																					
0204.21.00	-- Carcasses and half-carcasses	kg	7	10.5	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	*,5
0204.22.00	-- Other cuts with bone in	kg	7	10.5	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	*,5
0204.23.00	-- Boneless	kg	7	10.5	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	*,5
0204.30.00	- Carcasses and half-carcasses of lamb, frozen	kg	7	10.5	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	*,5
	- Other meat of sheep, frozen:																					

Vietnam Customs Tariff Schedule – 2024

0204.41.00	- - Carcasses and half-carcasses	kg	7	10.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*,5
0204.42.00	- - Other cuts with bone in	kg	7	10.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*,5
0204.43.00	- - Boneless	kg	7	10.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*,5
0204.50.00	- Meat of goats	kg	7	10.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*,5
0205.00.00	Meat of horses, asses, mules and hinnies, fresh, chilled or frozen	kg	10	15	0	0	0	0	0	0	0	0	0	0	0	0	1,6	1,6	0	0	0		
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.																						
0206.10.00	- Of bovine animals, fresh or chilled	kg	8	12	0	3	*	0	0	0	0	0	0	0	0	0	4,3	4,3	0	0	0	0	*,5
	- Of bovine animals, frozen:																						
0206.21.00	- - Tongues	kg	8	12	0	3	3	0	0	0	0	0	0	0	0	0	4,3	4,3	0	0	0	0	*,5
0206.22.00	- - Livers	kg	8	12	0	3	3	0	0	0	0	0	0	0	0	0	4,3	4,3	0	0	0	0	*,5
0206.29.00	- - Other	kg	8	12	0	3	3	0	0	KR	0	0	0	0	0	0	4,3	4,3	0	0	0	0	*,5
0206.30.00	- Of swine, fresh or chilled	kg	8	12	0	3	0	0	0	KR, TH	0	0	0	0	0	0	4	4	0	0	0	0	*,5
	- Of swine, frozen:																						
0206.41.00	- - Livers	kg	8	12	0	3	3	0	0	KR, TH	0	0	0	0	0	0	4	4	0	0	0	0	*,5
0206.49.00	- - Other	kg	8	12	0	3	0	0	0	KR, TH	0	0	0	0	0	0	4	4	0	0	0	0	*,5
0206.80.00	- Other, fresh or chilled	kg	10	15	0	4	3	0	0	KR	0	0	0	0	0	0	5,4	5,4	0	4,5	3,6	0	*,5
0206.90.00	- Other, frozen	kg	10	15	0	4	3	0	0	KR	0	0	0	0	0	0	5,4	5,4	0	0	0	0	*,5
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.																						
	- Of fowls of the species Gallus domesticus:																						

Vietnam Customs Tariff Schedule – 2024

0207.11.00	-- Not cut in pieces, fresh or chilled	kg	40	60	5	*	20	0	LA, MY, PH	0	KH, LA, MM, PH, KR	0	0	0	20	0	21,8	21,8	0	21,5	18,4	*,5
0207.12.00	-- Not cut in pieces, frozen	kg	40	60	5	*	20	0	LA, MY, PH	0	KH, LA, MM, PH, KR	0	0	0	20	0	21,8	21,8	0	21,5	18,4	*,5
0207.13.00	-- Cuts and offal, fresh or chilled	kg	40	60	5	*	20	0	LA, MY, PH	0	KH, MM, PH, KR	0	0	0	20	0	21,8	21,8	0	21,5	18,4	*,5
0207.14	-- Cuts and offal, frozen:																					
0207.14.10	--- Wings	kg	20	30	5	20	20	0	MY, PH	0	KH, MM, PH, KR	0	0	0	20	0	10,9	10,9	0	9	7,2	*,5
0207.14.20	--- Thighs	kg	20	30	5	20	20	0	MY, PH	0	KH, ID, MM, PH, KR	0	0	0	20	0	10,9	10,9	0	9	7,2	*,5
0207.14.30	--- Livers	kg	20	30	5	20	6	0	MY, PH	0	KH, MM, PH	0	0	0	0	0	10,9	10,9	0	9	7,2	*,5
	--- Other																					
0207.14.91	---- Mechanically deboned or seperated meat	kg	20	30	5	20	20	0	MY, PH	0	KH, MM, PH	0	0	0	20	0	10,9	10,9	0	9	7,2	*,5
0207.14.99	---- Other	kg	20	30	5	20	20	0	MY, PH	0	KH, MM, PH, KR	0	0	0	20	0	10,9	10,9	0	9	7,2	*,5
	- Of turkeys:																					
0207.24.00	-- Not cut in pieces, fresh or chilled	kg	40	60	0	16	22	0		0	PH	0	0	1	20	0	21,8	21,8	0	20	16,6	*,5
0207.25.00	-- Not cut in pieces, frozen	kg	40	60	0	*	22	0		0	PH	0	0	0	20	0	21,8	21,8	0	20	16,6	*,5
0207.26.00	-- Cuts and offal, fresh or chilled	kg	40	60	0	*	*	0	LA	0	PH	0	0	0	5	0	21,8	21,8	0	20	16,6	*,5
0207.27	-- Cuts and offal, frozen																					
0207.27.10	--- Livers	kg	20	30	0	8	4	0	PH	0	PH	0	0	0	0	0	10,9	10,9	0	9	7,2	*,5

Vietnam Customs Tariff Schedule – 2024

	- - - Other																					
0207.27.91	- - - - Mechanically deboned or seperated meat	kg	20	30	0	20	20	0	PH	0	PH	0	0	0	20	0	10,9	10,9	0	10	8,3	*,5
0207.27.99	- - - - Other	kg	20	30	0	20	20	0	PH	0	PH	0	0	0	20	0	10,9	10,9	*	10	8,3	*,5
	- Of geese, ducks																					
0207.41.00	- - Not cut in pieces, fresh or chilled	kg	40	60	0	16	0	0		0	KH, PH, KR	0	0	0	0	0	21,8	21,8	*	18,1	14,5	*,5
0207.42.00	- - Not cut in pieces, frozen	kg	40	60	0	16	0	0		0	KH, PH, KR	0	0	0	0	0	21,8	21,8	*	0	0	,*5
0207.43.00	- - Fatty livers, fresh or chilled	kg	15	22.5	0	6	0	0		0	PH	0	0	0	0	0	8,1	8,1	*	6,8	5,4	*,5
0207.44.00	- - Other, fresh or chilled	kg	15	22.5	0	0	*	0		0	LA, PH, KR	0	0	0	5	0	8,1	8,1	*	8	6,9	*,5
0207.45	- - Other, frozen																					
0207.45.10	- - - Fatty livers	kg	15	22.5	0	6	0	0		0	KH, LA, PH	0	0	0	0	0	8,1	8,1	*	6,8	5,4	*,5
0207.45.90	- - - Other	kg	15	22.5	0	6	0	0		0	KH, LA, PH	0	0	0	0	0	8,1	8,1	*	6,8	5,4	*,5
	- Of geese:																					
0207.51.00	- - Not cut in pieces, fresh or chilled	kg	40	60	0	*	*	0		0	KH, KR	0	0	0	5	0	21,8	21,8	*	18,1	14,5	*,5
0207.52.00	- - Not cut in pieces, frozen	kg	40	60	0	*	*	0		0	KH, PH, KR	0	0	0	5	0	21,8	21,8	*	18,1	14,5	*,5
0207.53.00	- - Fatty livers, fresh or chilled	kg	15	22.5	0	6	0	0		0	PH	0	0	0	0	0	8,1	8,1	*	6,8	5,4	*,5
0207.54.00	- - Other, fresh or chilled	kg	15	22.5	0	0	*	0		0	LA, PH, KR	0	0	0	5	0	8,1	8,1	*	8	6,9	*,5
0207.55	- - Other, frozen																					
0207.55.10	- - - Fatty livers	kg	15	22.5	0	6	0	0		0	KH, LA, PH	0	0	0	0	0	8,1	8,1	*	6,8	5,4	*,5
0207.55.90	- - - Other	kg	15	22.5	0	6	0	0		0	KH, LA, PH	0	0	0	0	0	8,1	8,1	*	6,8	5,4	*,5

Vietnam Customs Tariff Schedule – 2024

0207.60	- Of guinea fowls																					
0207.60.10	-- Not cut in pieces, fresh or chilled	kg	40	60	0	*	0	0		0	KH, KR	0	0	0	4	0	21,8	21,8	*	18,1	14,5	*,5
0207.60.20	-- Not cut in pieces, frozen	kg	40	60	0	*	0	0		0	KH, KR	0	0	0	4	0	21,8	21,8	*	18,1	14,5	*,5
0207.60.30	-- Cuts and offal, fresh or chilled	kg	40	60	0	*	0	0		0	KH, KR	0	0	0	4	0	21,8	21,8	*	6,8	5,4	*,5
0207.60.40	-- Cuts and offal, frozen	kg	40	60	0	*	0	0		0	KH, KR	0	0	0	4	0	21,8	21,8	*	6,8	5,4	*,5
02.08	Other meat and edible meat offal, fresh, chilled or frozen.																					
0208.10.00	- Of rabbits or hares	kg	10	15	0	0	0	0		0		0	0	0	0	0	1,6	1,6	0	0	0	*,5
0208.30.00	- Of primates	kg	10	15	0	0	0	0		0		0	0	0	0	0	3,7	3,7	0	0	0	*,5
0208.40	- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)																					
0208.40.10	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	kg	10	15	0	0	0	0		0	MM	0	0	0	0	0	3,7	3,7	0	0	0	*,5
0208.40.90	-- Other	kg	5	7.5	0	0	0	0		0		0	0	0	0	0	1,8	1,8	0	0	0	*,5
0208.50.00	- Of reptiles (including snakes and turtles)	kg	5	7.5	0	0	0	0		0	MM	0	0	0	0	0	1,8	1,8	0	0	0	*,5
0208.60.00	- Of camels and other camelids (Camelidae)	kg	5	7.5	0	0	0	0		0		0	0	0	0	0	1,8	1,8	0	0	0	*,5
0208.90	- Other:																					
0208.90.10	-- Frogs' legs	kg	10	15	0	0	0	0		0		0	0	0	0	0	3,7	3,7	0	0	0	*,5
0208.90.90	-- Other	kg	5	7.5	0	0	0	0		0		0	0	0	0	0	1,8	1,8	0	0	0	*,5
02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh,																					

Vietnam Customs Tariff Schedule – 2024

	chilled, frozen, salted, in brine, dried or smoked.																					
0209.10.00	- Of pigs	kg	10	15	0	4	0	0		0		0	0	0	0	0	3,7	3,7	0	2,5	1,2	*,5
0209.90.00	- Other	kg	10	15	0	4	0	0		0		0	0	0	0	0	3,7	3,7	0	2,5	1,2	*,5
	<i>* Except: Smoked of heading 0209.</i>																					
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.																					
	- Meat of swine:																					
0210.11.00	- - Hams, shoulders and cuts thereof, with bone in	kg	10	15	0	4	0	0		0	LA, KR, TH	0	0	0	0	0	5	5	0	4	2	*,5
0210.12.00	- - Bellies (streaky) and cuts thereof	kg	10	15	0	4	0	0		0	LA, KR, TH	0	0	0	0	0	5	5	0	4	2	*,5
0210.19	- - Other:																					
0210.19.30	- - - Bacon or boneless hams	kg	10	15	0	4	0	0		0	LA, KR, TH	0	0	0	0	0	5	5	*	4	2	*,5
0210.19.90	- - - Other	kg	10	15	0	4	0	0		0	LA, KR	0	0	0	0	0	5	5	0	4	2	*,5
0210.20.00	- Meat of bovine animals	kg	15	22.5	0	6	0	0		0	LA	0	0	0	0	0	5,6	5,6	0	3,7	1,8	*,5
	- Other, including edible flours and meals of meat or meat offal																					
0210.91.00	- - Of primates	kg	20	30	0	8	0	0		0		0	0	0	0	0	7,5	7,5	0	5	2,5	*,5
0210.92	- - Of whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the classification of Pinnipedia):																					
0210.92.10	- - - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order)	kg	20	30	0	8	0	0		0	MM	0	0	0	0	0	10,9	10,9	0	5	2,5	*,5

Vietnam Customs Tariff Schedule – 2024

0210.92.90	- - - Other	kg	20	30	0	8	0	0		0	LA	0	0	0	0	0	10,9	10,9	0	2,8	0	*,5
0210.93.00	- - Of reptiles (including snakes and turtles)	kg	20	30	0	8	0	0		0		0	0	0	0	0	7,5	7,5	0	5	2,5	*,5
0210.99	- - Other:																					
0210.99.10	- - - Freeze dried chicken dice	kg	20	30	0	8	0	0		0	LA	0	0	1	0	0	7,5	7,5	0	10	8,3	*,5
0210.99.20	- - - Dried pork skin	kg	20	30	0	8	0	0		0	LA	0	0	0	0	0	7,5	7,5	0	5	2,5	*,5
0210.99.90	- - - Other	kg	20	30	0	8	0	0		0	LA	0	0	0	0	0	7,5	7,5	0	2,8	0	*,5