Vietnam Tariff Intelligence

HS 0102.90.10 detail

HS code	0102.90.10
Description	Live bovine animals / - Other: / - - Pure-bred breeding animals
Unit	kg/con
Generated	03/11/2026 04:07:13
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://mail.vietnamtariff.com/hs-code/01029010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K40
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N40
VAT	*/8/10	* / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q40
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	0	0%	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!E31
ATIGA	2022	2022	0	AT!E32

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F32
ATIGA	2024	2024	0	AT!G32
ATIGA	2025	2025	0	AT!H32
ATIGA	2026	2026	0	AT!I32
ATIGA	2027	2027	0	AT!J32
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E34
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F34
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G34
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H34
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I34
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J34
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E32
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F32
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G32
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H32
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I32
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J32
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F32
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H31
AIFTA	30/12/2022	2022	0	AI!F34
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G34
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H34
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I34
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J34
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K34
VKFTA	2022	2022	0	VK!E32

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F32
VKFTA	2024	2024	0	VK!G32
VKFTA	2025	2025	0	VK!H32
VKFTA	2026	2026	0	VK!I32
VKFTA	2027	2027	0	VK!J32
VCFTA	2022	2022	0	VC!D33
VCFTA	2023	2023	0	VC!E33
VCFTA	2024	2024	0	VC!F33
VCFTA	2025	2025	0	VC!G33
VCFTA	2026	2026	0	VC!H33
VCFTA	2027	2027	0	VC!I33
VN-EAEU	2022	2022	0	EAV!D34
VN-EAEU	2023	2023	0	EAV!E34
VN-EAEU	2024	2024	0	EAV!F34
VN-EAEU	2025	2025	0	EAV!G34
VN-EAEU	2026	2026	0	EAV!H34
VN-EAEU	2027	2027	0	EAV!I34
AHKFTA	2022	2022	0	AKH!D32
AHKFTA	2023	2023	0	AKH!E32
AHKFTA	2024	2024	0	AKH!F32
AHKFTA	2025	2025	0	AKH!G32
AHKFTA	2026	2026	0	AKH!H32
AHKFTA	2027	2027	0	AKH!I32
EVFTA	2022	2022	0	EV-NK!D31
EVFTA	2023	2023	0	EV-NK!E31
EVFTA	2024	2024	0	EV-NK!F31

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G31
EVFTA	2026	2026	0	EV-NK!H31
EVFTA	2027	2027	0	EV-NK!I31
UKVFTA	2022	2022	0	UKV!D33
UKVFTA	2023	2023	0	UKV!E33
UKVFTA	2024	2024	0	UKV!F33
UKVFTA	2025	2025	0	UKV!G33
UKVFTA	2026	2026	0	UKV!H33
UKVFTA	2027	2027	0	UKV!I33
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D33
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E33
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F33
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G33
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H33
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I33
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J33
RCEP A	2022	2022	0	RCEPT-A!D32
RCEP A	2023	2023	0	RCEPT-A!E32
RCEP A	2024	2024	0	RCEPT-A!F32
RCEP A	2025	2025	0	RCEPT-A!G32
RCEP A	2026	2026	0	RCEPT-A!H32
RCEP A	2027	2027	0	RCEPT-A!I32
RCEP B	2022	2022	0	B!D32
RCEP B	2023	2023	0	B!E32
RCEP B	2024	2024	0	B!F32
RCEP B	2025	2025	0	B!G32

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H32
RCEP B	2027	2027	0	B!I32
RCEP C	2022	2022	0	C!D32
RCEP C	2023	2023	0	C!E32
RCEP C	2024	2024	0	C!F32
RCEP C	2025	2025	0	C!G32
RCEP C	2026	2026	0	C!H32
RCEP C	2027	2027	0	C!I32
RCEP D	2022	2022	0	D!D32
RCEP D	2023	2023	0	D!E32
RCEP D	2024	2024	0	D!F32
RCEP D	2025	2025	0	D!G32
RCEP D	2026	2026	0	D!H32
RCEP D	2027	2027	0	D!I32
RCEP E	2022	2022	0	E!D32
RCEP E	2023	2023	0	E!E32
RCEP E	2024	2024	0	E!F32
RCEP E	2025	2025	0	E!G32
RCEP E	2026	2026	0	E!H32
RCEP E	2027	2027	0	E!I32
RCEP F	2022	2022	0	F!D32
RCEP F	2023	2023	0	F!E32
RCEP F	2024	2024	0	F!F32
RCEP F	2025	2025	0	F!G32
RCEP F	2026	2026	0	F!H32
RCEP F	2027	2027	0	F!I32

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F29
VIFTA	2025	2025	0	VI!G29
VIFTA	2026	2026	0	VI!H29
VIFTA	2027	2027	0	VI!I29

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0102.90 has 2 lines; 0102.90.10 is distinguished from its siblings by: Pure-bred breeding animals.	0102.90.90 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 0102.90.10. 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 0% for 0102.90.10 was checked against BT2026 (cell BT2026!N40), 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.