Vietnam Tariff Intelligence

HS 0102.90.90 detail

HS code	0102.90.90
Description	Live bovine animals / - Other: / - - Other
Unit	kg/con
Generated	04/11/2026 23:42:06
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/01029090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K41
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N41
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q41
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	2.9	2.9%	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!E32
ATIGA	2022	2022	0	AT!E33

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F33
ATIGA	2024	2024	0	AT!G33
ATIGA	2025	2025	0	AT!H33
ATIGA	2026	2026	0	AT!I33
ATIGA	2027	2027	0	AT!J33
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E35
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F35
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G35
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H35
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I35
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J35
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E33
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F33
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G33
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H33
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I33
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J33
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F33
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H32
AIFTA	30/12/2022	2022	0	AI!F35
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G35
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H35
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I35
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J35
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K35
VKFTA	2022	2022	0	VK!E33

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F33
VKFTA	2024	2024	0	VK!G33
VKFTA	2025	2025	0	VK!H33
VKFTA	2026	2026	0	VK!I33
VKFTA	2027	2027	0	VK!J33
VCFTA	2022	2022	0	VC!D34
VCFTA	2023	2023	0	VC!E34
VCFTA	2024	2024	0	VC!F34
VCFTA	2025	2025	0	VC!G34
VCFTA	2026	2026	0	VC!H34
VCFTA	2027	2027	0	VC!I34
VN-EAEU	2022	2022	0	EAV!D35
VN-EAEU	2023	2023	0	EAV!E35
VN-EAEU	2024	2024	0	EAV!F35
VN-EAEU	2025	2025	0	EAV!G35
VN-EAEU	2026	2026	0	EAV!H35
VN-EAEU	2027	2027	0	EAV!I35
AHKFTA	2022	2022	0	AKH!D33
AHKFTA	2023	2023	0	AKH!E33
AHKFTA	2024	2024	0	AKH!F33
AHKFTA	2025	2025	0	AKH!G33
AHKFTA	2026	2026	0	AKH!H33
AHKFTA	2027	2027	0	AKH!I33
EVFTA	2022	2022	0	EV-NK!D32
EVFTA	2023	2023	0	EV-NK!E32
EVFTA	2024	2024	0	EV-NK!F32

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G32
EVFTA	2026	2026	0	EV-NK!H32
EVFTA	2027	2027	0	EV-NK!I32
UKVFTA	2022	2022	0	UKV!D34
UKVFTA	2023	2023	0	UKV!E34
UKVFTA	2024	2024	0	UKV!F34
UKVFTA	2025	2025	0	UKV!G34
UKVFTA	2026	2026	0	UKV!H34
UKVFTA	2027	2027	0	UKV!I34
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D34
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E34
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F34
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G34
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H34
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I34
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J34
RCEP A	2022	2022	0	RCEPT-A!D33
RCEP A	2023	2023	0	RCEPT-A!E33
RCEP A	2024	2024	0	RCEPT-A!F33
RCEP A	2025	2025	0	RCEPT-A!G33
RCEP A	2026	2026	0	RCEPT-A!H33
RCEP A	2027	2027	0	RCEPT-A!I33
RCEP B	2022	2022	0	B!D33
RCEP B	2023	2023	0	B!E33
RCEP B	2024	2024	0	B!F33
RCEP B	2025	2025	0	B!G33

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H33
RCEP B	2027	2027	0	B!I33
RCEP C	2022	2022	0	C!D33
RCEP C	2023	2023	0	C!E33
RCEP C	2024	2024	0	C!F33
RCEP C	2025	2025	0	C!G33
RCEP C	2026	2026	0	C!H33
RCEP C	2027	2027	0	C!I33
RCEP D	2022	2022	0	D!D33
RCEP D	2023	2023	0	D!E33
RCEP D	2024	2024	0	D!F33
RCEP D	2025	2025	0	D!G33
RCEP D	2026	2026	0	D!H33
RCEP D	2027	2027	0	D!I33
RCEP E	2022	2022	0	E!D33
RCEP E	2023	2023	0	E!E33
RCEP E	2024	2024	0	E!F33
RCEP E	2025	2025	0	E!G33
RCEP E	2026	2026	0	E!H33
RCEP E	2027	2027	0	E!I33
RCEP F	2022	2022	0	F!D33
RCEP F	2023	2023	0	F!E33
RCEP F	2024	2024	0	F!F33
RCEP F	2025	2025	0	F!G33
RCEP F	2026	2026	0	F!H33
RCEP F	2027	2027	0	F!I33

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4.3	VI!F30
VIFTA	2025	2025	3.6	VI!G30
VIFTA	2026	2026	2.9	VI!H30
VIFTA	2027	2027	2.1	VI!I30

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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT)		17/2023/TT-BNNPTNT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0102.90 has 2 lines; 0102.90.90 is distinguished from its siblings by: Other.	0102.90.10 Pure-bred breeding animals	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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 0102.90.90. 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 5% for 0102.90.90 was checked against BT2026 (cell BT2026!N41), 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
HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT)
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.