Vietnam Tariff Intelligence

HS 0105.94.91 detail

HS code	0105.94.91
Description	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls / - Other: / - - Fowls of the species Gallus domesticus: / - - - Other: / - - - - Weighing not more than 2 kg
Unit	kg/con
Generated	02/11/2026 01:00:48
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/01059491/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K78
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N78
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q78
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-MY, PH)	0% (except MY, PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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(-KH, LA, MM, PH)	0% (except KH, LA, MM, PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	3.5	3.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
ATIGA	5	5%	Consolidated BT2026	2026	D	126/2022/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!E72
ATIGA	2022	2022	5	AT!E73
ATIGA	2023	2023	5	AT!F73
ATIGA	2024	2024	5	AT!G73
ATIGA	2025	2025	5	AT!H73
ATIGA	2026	2026	5	AT!I73
ATIGA	2027	2027	5	AT!J73
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E75
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F75
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G75

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H75
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I75
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J75
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E73
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F73
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G73
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H73
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I73
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J73
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F73
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H72
AIFTA	30/12/2022	2022	0	AI!F75
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G75
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H75
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I75
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J75
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K75
VKFTA	2022	2022	0	VK!E73
VKFTA	2023	2023	0	VK!F73
VKFTA	2024	2024	0	VK!G73
VKFTA	2025	2025	0	VK!H73
VKFTA	2026	2026	0	VK!I73
VKFTA	2027	2027	0	VK!J73
VCFTA	2022	2022	0	VC!D74
VCFTA	2023	2023	0	VC!E74
VCFTA	2024	2024	0	VC!F74

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G74
VCFTA	2026	2026	0	VC!H74
VCFTA	2027	2027	0	VC!I74
VN-EAEU	2022	2022	0	EAV!D75
VN-EAEU	2023	2023	0	EAV!E75
VN-EAEU	2024	2024	0	EAV!F75
VN-EAEU	2025	2025	0	EAV!G75
VN-EAEU	2026	2026	0	EAV!H75
VN-EAEU	2027	2027	0	EAV!I75
AHKFTA	2022	2022	5	AKH!D73
AHKFTA	2023	2023	5	AKH!E73
AHKFTA	2024	2024	5	AKH!F73
AHKFTA	2025	2025	5	AKH!G73
AHKFTA	2026	2026	5	AKH!H73
AHKFTA	2027	2027	5	AKH!I73
EVFTA	2022	2022	0	EV-NK!D72
EVFTA	2023	2023	0	EV-NK!E72
EVFTA	2024	2024	0	EV-NK!F72
EVFTA	2025	2025	0	EV-NK!G72
EVFTA	2026	2026	0	EV-NK!H72
EVFTA	2027	2027	0	EV-NK!I72
UKVFTA	2022	2022	0	UKV!D74
UKVFTA	2023	2023	0	UKV!E74
UKVFTA	2024	2024	0	UKV!F74
UKVFTA	2025	2025	0	UKV!G74
UKVFTA	2026	2026	0	UKV!H74

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I74
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D74
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E74
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F74
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G74
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H74
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I74
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J74
RCEP A	2022	2022	0	RCEPT-A!D73
RCEP A	2023	2023	0	RCEPT-A!E73
RCEP A	2024	2024	0	RCEPT-A!F73
RCEP A	2025	2025	0	RCEPT-A!G73
RCEP A	2026	2026	0	RCEPT-A!H73
RCEP A	2027	2027	0	RCEPT-A!I73
RCEP B	2022	2022	0	B!D73
RCEP B	2023	2023	0	B!E73
RCEP B	2024	2024	0	B!F73
RCEP B	2025	2025	0	B!G73
RCEP B	2026	2026	0	B!H73
RCEP B	2027	2027	0	B!I73
RCEP C	2022	2022	0	C!D73
RCEP C	2023	2023	0	C!E73
RCEP C	2024	2024	0	C!F73
RCEP C	2025	2025	0	C!G73
RCEP C	2026	2026	0	C!H73
RCEP C	2027	2027	0	C!I73

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D73
RCEP D	2023	2023	0	D!E73
RCEP D	2024	2024	0	D!F73
RCEP D	2025	2025	0	D!G73
RCEP D	2026	2026	0	D!H73
RCEP D	2027	2027	0	D!I73
RCEP E	2022	2022	0	E!D73
RCEP E	2023	2023	0	E!E73
RCEP E	2024	2024	0	E!F73
RCEP E	2025	2025	0	E!G73
RCEP E	2026	2026	0	E!H73
RCEP E	2027	2027	0	E!I73
RCEP F	2022	2022	0	F!D73
RCEP F	2023	2023	0	F!E73
RCEP F	2024	2024	0	F!F73
RCEP F	2025	2025	0	F!G73
RCEP F	2026	2026	0	F!H73
RCEP F	2027	2027	0	F!I73
VIFTA	2024	2024	4,5	VI!F67
VIFTA	2025	2025	4	VI!G67
VIFTA	2026	2026	3.5	VI!H67
VIFTA	2027	2027	3	VI!I67

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 0105.94 has 5 lines; 0105.94.91 is distinguished from its siblings by: Weighing not more than 2 kg.	0105.94.10 Breeding fowls, other than fighting cocks; 0105.94.41 Weighing not more than 2 kg; 0105.94.49 Other; 0105.94.99 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 "*/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 0105.94.91. 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 10% for 0105.94.91 was checked against BT2026 (cell BT2026!N78), 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.