Vietnam Tariff Intelligence

HS 0106.12.20 detail

HS code	0106.12.20
Description	Other live animals / - Mammals: / - - 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): / - - - Seals, sea lions and walruses (mammals of the suborder Pinnipedia)
Unit	kg/con
Generated	09/11/2026 10:51:42
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/01061220/

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!K90
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N90
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q90
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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	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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E85

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E86
ATIGA	2023	2023	0	AT!F86
ATIGA	2024	2024	0	AT!G86
ATIGA	2025	2025	0	AT!H86
ATIGA	2026	2026	0	AT!I86
ATIGA	2027	2027	0	AT!J86
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E88
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F88
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G88
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H88
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I88
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J88
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E86
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F86
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G86
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H86
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I86
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J86
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F86
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H85
AIFTA	30/12/2022	2022	0	AI!F88
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G88
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H88
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I88
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J88
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K88

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E86
VKFTA	2023	2023	0	VK!F86
VKFTA	2024	2024	0	VK!G86
VKFTA	2025	2025	0	VK!H86
VKFTA	2026	2026	0	VK!I86
VKFTA	2027	2027	0	VK!J86
VCFTA	2022	2022	0	VC!D87
VCFTA	2023	2023	0	VC!E87
VCFTA	2024	2024	0	VC!F87
VCFTA	2025	2025	0	VC!G87
VCFTA	2026	2026	0	VC!H87
VCFTA	2027	2027	0	VC!I87
VN-EAEU	2022	2022	0	EAV!D88
VN-EAEU	2023	2023	0	EAV!E88
VN-EAEU	2024	2024	0	EAV!F88
VN-EAEU	2025	2025	0	EAV!G88
VN-EAEU	2026	2026	0	EAV!H88
VN-EAEU	2027	2027	0	EAV!I88
VNCU	2022	2022	0	VNCU!D13
VNCU	2023 - 2027		0	VNCU!E13
AHKFTA	2022	2022	0	AKH!D86
AHKFTA	2023	2023	0	AKH!E86
AHKFTA	2024	2024	0	AKH!F86
AHKFTA	2025	2025	0	AKH!G86
AHKFTA	2026	2026	0	AKH!H86
AHKFTA	2027	2027	0	AKH!I86

FTA	Period	Year	Source value	Source
EVFTA	2022	2022	0	EV-NK!D85
EVFTA	2023	2023	0	EV-NK!E85
EVFTA	2024	2024	0	EV-NK!F85
EVFTA	2025	2025	0	EV-NK!G85
EVFTA	2026	2026	0	EV-NK!H85
EVFTA	2027	2027	0	EV-NK!I85
UKVFTA	2022	2022	0	UKV!D87
UKVFTA	2023	2023	0	UKV!E87
UKVFTA	2024	2024	0	UKV!F87
UKVFTA	2025	2025	0	UKV!G87
UKVFTA	2026	2026	0	UKV!H87
UKVFTA	2027	2027	0	UKV!I87
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D87
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E87
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F87
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G87
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H87
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I87
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J87
RCEP A	2022	2022	0	RCEPT-A!D86
RCEP A	2023	2023	0	RCEPT-A!E86
RCEP A	2024	2024	0	RCEPT-A!F86
RCEP A	2025	2025	0	RCEPT-A!G86
RCEP A	2026	2026	0	RCEPT-A!H86
RCEP A	2027	2027	0	RCEPT-A!I86
RCEP B	2022	2022	0	B!D86

FTA	Period	Year	Source value	Source
RCEP B	2023	2023	0	B!E86
RCEP B	2024	2024	0	B!F86
RCEP B	2025	2025	0	B!G86
RCEP B	2026	2026	0	B!H86
RCEP B	2027	2027	0	B!I86
RCEP C	2022	2022	0	C!D86
RCEP C	2023	2023	0	C!E86
RCEP C	2024	2024	0	C!F86
RCEP C	2025	2025	0	C!G86
RCEP C	2026	2026	0	C!H86
RCEP C	2027	2027	0	C!I86
RCEP D	2022	2022	0	D!D86
RCEP D	2023	2023	0	D!E86
RCEP D	2024	2024	0	D!F86
RCEP D	2025	2025	0	D!G86
RCEP D	2026	2026	0	D!H86
RCEP D	2027	2027	0	D!I86
RCEP E	2022	2022	0	E!D86
RCEP E	2023	2023	0	E!E86
RCEP E	2024	2024	0	E!F86
RCEP E	2025	2025	0	E!G86
RCEP E	2026	2026	0	E!H86
RCEP E	2027	2027	0	E!I86
RCEP F	2022	2022	0	F!D86
RCEP F	2023	2023	0	F!E86
RCEP F	2024	2024	0	F!F86

FTA	Period	Year	Source value	Source
RCEP F	2025	2025	0	F!G86
RCEP F	2026	2026	0	F!H86
RCEP F	2027	2027	0	F!I86
VIFTA	2024	2024	4,3	VI!F79
VIFTA	2025	2025	3.6	VI!G79
VIFTA	2026	2026	2.9	VI!H79
VIFTA	2027	2027	2.1	VI!I79

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Loài thủy sản cấm XK (01/2024/TT-BNNPTNT M8)*		01/2024/TT-BNNPTNT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Động vật, sản phẩm động vật thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)		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 0106.12 has 2 lines; 0106.12.20 is distinguished from its siblings by: Seals, sea lions and walruses (mammals of the suborder Pinnipedia).	0106.12.10 Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	0106.12.20 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0106.12.20	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 0106.12.20. 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 0106.12.20 was checked against BT2026 (cell BT2026!N90), 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 thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)
Loài thủy sản cấm XK (01/2024/TT-BNNPTNT M8)*

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.