Vietnam Tariff Intelligence

HS 0106.31.00 detail

HS code	0106.31.00
Description	Other live animals / - Birds: / - - Birds of prey
Unit	kg/con
Generated	03/11/2026 15:33:58
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/01063100/

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!K96
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N96
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q96
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	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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E91
ATIGA	2022	2022	0	AT!E92
ATIGA	2023	2023	0	AT!F92
ATIGA	2024	2024	0	AT!G92
ATIGA	2025	2025	0	AT!H92
ATIGA	2026	2026	0	AT!I92
ATIGA	2027	2027	0	AT!J92
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E94
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F94
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G94

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H94
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I94
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J94
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E92
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F92
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G92
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H92
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I92
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J92
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F92
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H91
AIFTA	30/12/2022	2022	0	AI!F94
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G94
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H94
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I94
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J94
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K94
VKFTA	2022	2022	0	VK!E92
VKFTA	2023	2023	0	VK!F92
VKFTA	2024	2024	0	VK!G92
VKFTA	2025	2025	0	VK!H92
VKFTA	2026	2026	0	VK!I92
VKFTA	2027	2027	0	VK!J92
VCFTA	2022	2022	0	VC!D93
VCFTA	2023	2023	0	VC!E93
VCFTA	2024	2024	0	VC!F93

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G93
VCFTA	2026	2026	0	VC!H93
VCFTA	2027	2027	0	VC!I93
VN-EAEU	2022	2022	0	EAV!D94
VN-EAEU	2023	2023	0	EAV!E94
VN-EAEU	2024	2024	0	EAV!F94
VN-EAEU	2025	2025	0	EAV!G94
VN-EAEU	2026	2026	0	EAV!H94
VN-EAEU	2027	2027	0	EAV!I94
AHKFTA	2022	2022	0	AKH!D92
AHKFTA	2023	2023	0	AKH!E92
AHKFTA	2024	2024	0	AKH!F92
AHKFTA	2025	2025	0	AKH!G92
AHKFTA	2026	2026	0	AKH!H92
AHKFTA	2027	2027	0	AKH!I92
EVFTA	2022	2022	0	EV-NK!D91
EVFTA	2023	2023	0	EV-NK!E91
EVFTA	2024	2024	0	EV-NK!F91
EVFTA	2025	2025	0	EV-NK!G91
EVFTA	2026	2026	0	EV-NK!H91
EVFTA	2027	2027	0	EV-NK!I91
UKVFTA	2022	2022	0	UKV!D93
UKVFTA	2023	2023	0	UKV!E93
UKVFTA	2024	2024	0	UKV!F93
UKVFTA	2025	2025	0	UKV!G93
UKVFTA	2026	2026	0	UKV!H93

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I93
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D93
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E93
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F93
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G93
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H93
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I93
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J93
RCEP A	2022	2022	0	RCEPT-A!D92
RCEP A	2023	2023	0	RCEPT-A!E92
RCEP A	2024	2024	0	RCEPT-A!F92
RCEP A	2025	2025	0	RCEPT-A!G92
RCEP A	2026	2026	0	RCEPT-A!H92
RCEP A	2027	2027	0	RCEPT-A!I92
RCEP B	2022	2022	0	B!D92
RCEP B	2023	2023	0	B!E92
RCEP B	2024	2024	0	B!F92
RCEP B	2025	2025	0	B!G92
RCEP B	2026	2026	0	B!H92
RCEP B	2027	2027	0	B!I92
RCEP C	2022	2022	0	C!D92
RCEP C	2023	2023	0	C!E92
RCEP C	2024	2024	0	C!F92
RCEP C	2025	2025	0	C!G92
RCEP C	2026	2026	0	C!H92
RCEP C	2027	2027	0	C!I92

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D92
RCEP D	2023	2023	0	D!E92
RCEP D	2024	2024	0	D!F92
RCEP D	2025	2025	0	D!G92
RCEP D	2026	2026	0	D!H92
RCEP D	2027	2027	0	D!I92
RCEP E	2022	2022	0	E!D92
RCEP E	2023	2023	0	E!E92
RCEP E	2024	2024	0	E!F92
RCEP E	2025	2025	0	E!G92
RCEP E	2026	2026	0	E!H92
RCEP E	2027	2027	0	E!I92
RCEP F	2022	2022	0	F!D92
RCEP F	2023	2023	0	F!E92
RCEP F	2024	2024	0	F!F92
RCEP F	2025	2025	0	F!G92
RCEP F	2026	2026	0	F!H92
RCEP F	2027	2027	0	F!I92
VIFTA	2024	2024	*	VI!F85
VIFTA	2025	2025	*	VI!G85
VIFTA	2026	2026	*	VI!H85
VIFTA	2027	2027	*	VI!I85

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
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 0106.31.00. 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 0106.31.00 was checked against BT2026 (cell BT2026!N96), 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.