Vietnam Tariff Intelligence

HS 0101.21.00 detail

HS code	0101.21.00
Description	Live horses, asses, mules and hinnies / - Horses: / - - Pure-bred breeding animals
Unit	kg/con
Generated	11/11/2026 13:05:53
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/01012100/

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!K22
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N22
VAT	*/8/10	* / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q22
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!E12
ATIGA	2022	2022	0	AT!E13

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F13
ATIGA	2024	2024	0	AT!G13
ATIGA	2025	2025	0	AT!H13
ATIGA	2026	2026	0	AT!I13
ATIGA	2027	2027	0	AT!J13
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12
AIFTA	30/12/2022	2022	0	AI!F15
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15
VKFTA	2022	2022	0	VK!E13

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F13
VKFTA	2024	2024	0	VK!G13
VKFTA	2025	2025	0	VK!H13
VKFTA	2026	2026	0	VK!I13
VKFTA	2027	2027	0	VK!J13
VCFTA	2022	2022	0	VC!D14
VCFTA	2023	2023	0	VC!E14
VCFTA	2024	2024	0	VC!F14
VCFTA	2025	2025	0	VC!G14
VCFTA	2026	2026	0	VC!H14
VCFTA	2027	2027	0	VC!I14
VN-EAEU	2022	2022	0	EAV!D15
VN-EAEU	2023	2023	0	EAV!E15
VN-EAEU	2024	2024	0	EAV!F15
VN-EAEU	2025	2025	0	EAV!G15
VN-EAEU	2026	2026	0	EAV!H15
VN-EAEU	2027	2027	0	EAV!I15
AHKFTA	2022	2022	0	AKH!D13
AHKFTA	2023	2023	0	AKH!E13
AHKFTA	2024	2024	0	AKH!F13
AHKFTA	2025	2025	0	AKH!G13
AHKFTA	2026	2026	0	AKH!H13
AHKFTA	2027	2027	0	AKH!I13
EVFTA	2022	2022	0	EV-NK!D12
EVFTA	2023	2023	0	EV-NK!E12
EVFTA	2024	2024	0	EV-NK!F12

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G12
EVFTA	2026	2026	0	EV-NK!H12
EVFTA	2027	2027	0	EV-NK!I12
UKVFTA	2022	2022	0	UKV!D14
UKVFTA	2023	2023	0	UKV!E14
UKVFTA	2024	2024	0	UKV!F14
UKVFTA	2025	2025	0	UKV!G14
UKVFTA	2026	2026	0	UKV!H14
UKVFTA	2027	2027	0	UKV!I14
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14
RCEP A	2022	2022	0	RCEPT-A!D13
RCEP A	2023	2023	0	RCEPT-A!E13
RCEP A	2024	2024	0	RCEPT-A!F13
RCEP A	2025	2025	0	RCEPT-A!G13
RCEP A	2026	2026	0	RCEPT-A!H13
RCEP A	2027	2027	0	RCEPT-A!I13
RCEP B	2022	2022	0	B!D13
RCEP B	2023	2023	0	B!E13
RCEP B	2024	2024	0	B!F13
RCEP B	2025	2025	0	B!G13

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H13
RCEP B	2027	2027	0	B!I13
RCEP C	2022	2022	0	C!D13
RCEP C	2023	2023	0	C!E13
RCEP C	2024	2024	0	C!F13
RCEP C	2025	2025	0	C!G13
RCEP C	2026	2026	0	C!H13
RCEP C	2027	2027	0	C!I13
RCEP D	2022	2022	0	D!D13
RCEP D	2023	2023	0	D!E13
RCEP D	2024	2024	0	D!F13
RCEP D	2025	2025	0	D!G13
RCEP D	2026	2026	0	D!H13
RCEP D	2027	2027	0	D!I13
RCEP E	2022	2022	0	E!D13
RCEP E	2023	2023	0	E!E13
RCEP E	2024	2024	0	E!F13
RCEP E	2025	2025	0	E!G13
RCEP E	2026	2026	0	E!H13
RCEP E	2027	2027	0	E!I13
RCEP F	2022	2022	0	F!D13
RCEP F	2023	2023	0	F!E13
RCEP F	2024	2024	0	F!F13
RCEP F	2025	2025	0	F!G13
RCEP F	2026	2026	0	F!H13
RCEP F	2027	2027	0	F!I13

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F11
VIFTA	2025	2025	0	VI!G11
VIFTA	2026	2026	0	VI!H11
VIFTA	2027	2027	0	VI!I11

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): Giống vật nuôi cần bảo tồn (01/2024/TT-BNNPTNT M4)		01/2024/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 "*/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 0101.21.00. 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 0% for 0101.21.00 was checked against BT2026 (cell BT2026!N22), 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)
Giống vật nuôi cần bảo tồn (01/2024/TT-BNNPTNT M4)

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.