Vietnam Tariff Intelligence

HS 0101.30.90 detail

HS code	0101.30.90
Description	Live horses, asses, mules and hinnies / - Asses: / - - Other
Unit	kg/con
Generated	03/11/2026 06:52:09
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/01013090/

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!K26
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N26
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q26
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	3.5	3.5%	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!E16
ATIGA	2022	2022	0	AT!E17

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F17
ATIGA	2024	2024	0	AT!G17
ATIGA	2025	2025	0	AT!H17
ATIGA	2026	2026	0	AT!I17
ATIGA	2027	2027	0	AT!J17
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E19
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F19
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G19
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H19
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I19
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J19
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16
AIFTA	30/12/2022	2022	0	AI!F19
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G19
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H19
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I19
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J19
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K19
VKFTA	2022	2022	0	VK!E17

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F17
VKFTA	2024	2024	0	VK!G17
VKFTA	2025	2025	0	VK!H17
VKFTA	2026	2026	0	VK!I17
VKFTA	2027	2027	0	VK!J17
VCFTA	2022	2022	0	VC!D18
VCFTA	2023	2023	0	VC!E18
VCFTA	2024	2024	0	VC!F18
VCFTA	2025	2025	0	VC!G18
VCFTA	2026	2026	0	VC!H18
VCFTA	2027	2027	0	VC!I18
VN-EAEU	2022	2022	0	EAV!D19
VN-EAEU	2023	2023	0	EAV!E19
VN-EAEU	2024	2024	0	EAV!F19
VN-EAEU	2025	2025	0	EAV!G19
VN-EAEU	2026	2026	0	EAV!H19
VN-EAEU	2027	2027	0	EAV!I19
AHKFTA	2022	2022	0	AKH!D17
AHKFTA	2023	2023	0	AKH!E17
AHKFTA	2024	2024	0	AKH!F17
AHKFTA	2025	2025	0	AKH!G17
AHKFTA	2026	2026	0	AKH!H17
AHKFTA	2027	2027	0	AKH!I17
EVFTA	2022	2022	0	EV-NK!D16
EVFTA	2023	2023	0	EV-NK!E16
EVFTA	2024	2024	0	EV-NK!F16

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G16
EVFTA	2026	2026	0	EV-NK!H16
EVFTA	2027	2027	0	EV-NK!I16
UKVFTA	2022	2022	0	UKV!D18
UKVFTA	2023	2023	0	UKV!E18
UKVFTA	2024	2024	0	UKV!F18
UKVFTA	2025	2025	0	UKV!G18
UKVFTA	2026	2026	0	UKV!H18
UKVFTA	2027	2027	0	UKV!I18
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18
RCEP A	2022	2022	0	RCEPT-A!D17
RCEP A	2023	2023	0	RCEPT-A!E17
RCEP A	2024	2024	0	RCEPT-A!F17
RCEP A	2025	2025	0	RCEPT-A!G17
RCEP A	2026	2026	0	RCEPT-A!H17
RCEP A	2027	2027	0	RCEPT-A!I17
RCEP B	2022	2022	0	B!D17
RCEP B	2023	2023	0	B!E17
RCEP B	2024	2024	0	B!F17
RCEP B	2025	2025	0	B!G17

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H17
RCEP B	2027	2027	0	B!I17
RCEP C	2022	2022	0	C!D17
RCEP C	2023	2023	0	C!E17
RCEP C	2024	2024	0	C!F17
RCEP C	2025	2025	0	C!G17
RCEP C	2026	2026	0	C!H17
RCEP C	2027	2027	0	C!I17
RCEP D	2022	2022	0	D!D17
RCEP D	2023	2023	0	D!E17
RCEP D	2024	2024	0	D!F17
RCEP D	2025	2025	0	D!G17
RCEP D	2026	2026	0	D!H17
RCEP D	2027	2027	0	D!I17
RCEP E	2022	2022	0	E!D17
RCEP E	2023	2023	0	E!E17
RCEP E	2024	2024	0	E!F17
RCEP E	2025	2025	0	E!G17
RCEP E	2026	2026	0	E!H17
RCEP E	2027	2027	0	E!I17
RCEP F	2022	2022	0	F!D17
RCEP F	2023	2023	0	F!E17
RCEP F	2024	2024	0	F!F17
RCEP F	2025	2025	0	F!G17
RCEP F	2026	2026	0	F!H17
RCEP F	2027	2027	0	F!I17

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4.5	VI!F15
VIFTA	2025	2025	4	VI!G15
VIFTA	2026	2026	3.5	VI!H15
VIFTA	2027	2027	3	VI!I15

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 0101.30 has 2 lines; 0101.30.90 is distinguished from its siblings by: Other.	0101.30.10 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 0101.30.90. 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 0101.30.90 was checked against BT2026 (cell BT2026!N26), 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.