Vietnam Tariff Intelligence

HS 0106.39.00 detail

HS code	0106.39.00
Description	Other live animals / - Birds: / - - Other
Unit	kg/con
Generated	03/11/2026 02:59:00
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/01063900/

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!K99
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N99
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q99
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E94
ATIGA	2022	2022	0	AT!E95

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F95
ATIGA	2024	2024	0	AT!G95
ATIGA	2025	2025	0	AT!H95
ATIGA	2026	2026	0	AT!I95
ATIGA	2027	2027	0	AT!J95
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E97
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F97
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G97
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H97
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I97
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J97
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E95
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F95
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G95
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H95
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I95
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J95
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F95
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H94
AIFTA	30/12/2022	2022	0	AI!F97
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G97
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H97
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I97
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J97
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K97
VKFTA	2022	2022	0	VK!E95

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F95
VKFTA	2024	2024	0	VK!G95
VKFTA	2025	2025	0	VK!H95
VKFTA	2026	2026	0	VK!I95
VKFTA	2027	2027	0	VK!J95
VCFTA	2022	2022	0	VC!D96
VCFTA	2023	2023	0	VC!E96
VCFTA	2024	2024	0	VC!F96
VCFTA	2025	2025	0	VC!G96
VCFTA	2026	2026	0	VC!H96
VCFTA	2027	2027	0	VC!I96
VN-EAEU	2022	2022	0	EAV!D97
VN-EAEU	2023	2023	0	EAV!E97
VN-EAEU	2024	2024	0	EAV!F97
VN-EAEU	2025	2025	0	EAV!G97
VN-EAEU	2026	2026	0	EAV!H97
VN-EAEU	2027	2027	0	EAV!I97
VNCU	2022	2022	0	VNCU!D15
VNCU	2023 - 2027		0	VNCU!E15
AHKFTA	2022	2022	0	AKH!D95
AHKFTA	2023	2023	0	AKH!E95
AHKFTA	2024	2024	0	AKH!F95
AHKFTA	2025	2025	0	AKH!G95
AHKFTA	2026	2026	0	AKH!H95
AHKFTA	2027	2027	0	AKH!I95
EVFTA	2022	2022	0	EV-NK!D94

FTA	Period	Year	Source value	Source
EVFTA	2023	2023	0	EV-NK!E94
EVFTA	2024	2024	0	EV-NK!F94
EVFTA	2025	2025	0	EV-NK!G94
EVFTA	2026	2026	0	EV-NK!H94
EVFTA	2027	2027	0	EV-NK!I94
UKVFTA	2022	2022	0	UKV!D96
UKVFTA	2023	2023	0	UKV!E96
UKVFTA	2024	2024	0	UKV!F96
UKVFTA	2025	2025	0	UKV!G96
UKVFTA	2026	2026	0	UKV!H96
UKVFTA	2027	2027	0	UKV!I96
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D96
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E96
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F96
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G96
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H96
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I96
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J96
RCEP A	2022	2022	0	RCEPT-A!D95
RCEP A	2023	2023	0	RCEPT-A!E95
RCEP A	2024	2024	0	RCEPT-A!F95
RCEP A	2025	2025	0	RCEPT-A!G95
RCEP A	2026	2026	0	RCEPT-A!H95
RCEP A	2027	2027	0	RCEPT-A!I95
RCEP B	2022	2022	0	B!D95
RCEP B	2023	2023	0	B!E95

FTA	Period	Year	Source value	Source
RCEP B	2024	2024	0	B!F95
RCEP B	2025	2025	0	B!G95
RCEP B	2026	2026	0	B!H95
RCEP B	2027	2027	0	B!I95
RCEP C	2022	2022	0	C!D95
RCEP C	2023	2023	0	C!E95
RCEP C	2024	2024	0	C!F95
RCEP C	2025	2025	0	C!G95
RCEP C	2026	2026	0	C!H95
RCEP C	2027	2027	0	C!I95
RCEP D	2022	2022	0	D!D95
RCEP D	2023	2023	0	D!E95
RCEP D	2024	2024	0	D!F95
RCEP D	2025	2025	0	D!G95
RCEP D	2026	2026	0	D!H95
RCEP D	2027	2027	0	D!I95
RCEP E	2022	2022	0	E!D95
RCEP E	2023	2023	0	E!E95
RCEP E	2024	2024	0	E!F95
RCEP E	2025	2025	0	E!G95
RCEP E	2026	2026	0	E!H95
RCEP E	2027	2027	0	E!I95
RCEP F	2022	2022	0	F!D95
RCEP F	2023	2023	0	F!E95
RCEP F	2024	2024	0	F!F95
RCEP F	2025	2025	0	F!G95

FTA	Period	Year	Source value	Source
RCEP F	2026	2026	0	F!H95
RCEP F	2027	2027	0	F!I95
VIFTA	2024	2024	3.3	VI!F88
VIFTA	2025	2025	1.7	VI!G88
VIFTA	2026	2026	0	VI!H88
VIFTA	2027	2027	0	VI!I88

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 0106.39.00. 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 0106.39.00 was checked against BT2026 (cell BT2026!N99), 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.