Vietnam Tariff Intelligence

HS 0106.90.00 detail

HS code	0106.90.00
Description	Other live animals / - Other
Unit	kg/con
Generated	10/11/2026 06:12:01
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/01069000/

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!K103
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N103
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q103
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!E98
ATIGA	2022	2022	0	AT!E99

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F99
ATIGA	2024	2024	0	AT!G99
ATIGA	2025	2025	0	AT!H99
ATIGA	2026	2026	0	AT!I99
ATIGA	2027	2027	0	AT!J99
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E101
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F101
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G101
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H101
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I101
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J101
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E99
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F99
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G99
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H99
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I99
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J99
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F99
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H98
AIFTA	30/12/2022	2022	0	AI!F101
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G101
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H101
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I101
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J101
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K101
VKFTA	2022	2022	0	VK!E99

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F99
VKFTA	2024	2024	0	VK!G99
VKFTA	2025	2025	0	VK!H99
VKFTA	2026	2026	0	VK!I99
VKFTA	2027	2027	0	VK!J99
VCFTA	2022	2022	0	VC!D100
VCFTA	2023	2023	0	VC!E100
VCFTA	2024	2024	0	VC!F100
VCFTA	2025	2025	0	VC!G100
VCFTA	2026	2026	0	VC!H100
VCFTA	2027	2027	0	VC!I100
VN-EAEU	2022	2022	0	EAV!D101
VN-EAEU	2023	2023	0	EAV!E101
VN-EAEU	2024	2024	0	EAV!F101
VN-EAEU	2025	2025	0	EAV!G101
VN-EAEU	2026	2026	0	EAV!H101
VN-EAEU	2027	2027	0	EAV!I101
AHKFTA	2022	2022	0	AKH!D99
AHKFTA	2023	2023	0	AKH!E99
AHKFTA	2024	2024	0	AKH!F99
AHKFTA	2025	2025	0	AKH!G99
AHKFTA	2026	2026	0	AKH!H99
AHKFTA	2027	2027	0	AKH!I99
EVFTA	2022	2022	0	EV-NK!D98
EVFTA	2023	2023	0	EV-NK!E98
EVFTA	2024	2024	0	EV-NK!F98

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G98
EVFTA	2026	2026	0	EV-NK!H98
EVFTA	2027	2027	0	EV-NK!I98
UKVFTA	2022	2022	0	UKV!D100
UKVFTA	2023	2023	0	UKV!E100
UKVFTA	2024	2024	0	UKV!F100
UKVFTA	2025	2025	0	UKV!G100
UKVFTA	2026	2026	0	UKV!H100
UKVFTA	2027	2027	0	UKV!I100
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D100
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E100
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F100
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G100
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H100
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I100
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J100
RCEP A	2022	2022	0	RCEPT-A!D99
RCEP A	2023	2023	0	RCEPT-A!E99
RCEP A	2024	2024	0	RCEPT-A!F99
RCEP A	2025	2025	0	RCEPT-A!G99
RCEP A	2026	2026	0	RCEPT-A!H99
RCEP A	2027	2027	0	RCEPT-A!I99
RCEP B	2022	2022	0	B!D99
RCEP B	2023	2023	0	B!E99
RCEP B	2024	2024	0	B!F99
RCEP B	2025	2025	0	B!G99

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H99
RCEP B	2027	2027	0	B!I99
RCEP C	2022	2022	0	C!D99
RCEP C	2023	2023	0	C!E99
RCEP C	2024	2024	0	C!F99
RCEP C	2025	2025	0	C!G99
RCEP C	2026	2026	0	C!H99
RCEP C	2027	2027	0	C!I99
RCEP D	2022	2022	0	D!D99
RCEP D	2023	2023	0	D!E99
RCEP D	2024	2024	0	D!F99
RCEP D	2025	2025	0	D!G99
RCEP D	2026	2026	0	D!H99
RCEP D	2027	2027	0	D!I99
RCEP E	2022	2022	0	E!D99
RCEP E	2023	2023	0	E!E99
RCEP E	2024	2024	0	E!F99
RCEP E	2025	2025	0	E!G99
RCEP E	2026	2026	0	E!H99
RCEP E	2027	2027	0	E!I99
RCEP F	2022	2022	0	F!D99
RCEP F	2023	2023	0	F!E99
RCEP F	2024	2024	0	F!F99
RCEP F	2025	2025	0	F!G99
RCEP F	2026	2026	0	F!H99
RCEP F	2027	2027	0	F!I99

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4.5	VI!F92
VIFTA	2025	2025	4	VI!G92
VIFTA	2026	2026	3.5	VI!H92
VIFTA	2027	2027	3	VI!I92

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 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-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-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)		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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 0106.90.00. 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 0106.90.00 was checked against BT2026 (cell BT2026!N103), 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)
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)
Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)

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.