Vietnam Tariff Intelligence

HS 2309.10.90 detail

HS code	2309.10.90
Description	Preparations of a kind used in animal feeding / - Dog or cat food, put up for retail sale: / - - Other
Unit	kg
Generated	18/11/2026 02:37:39
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/23091090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	10.5	10.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2912
Preferential (MFN)	7	7%	26/2023/NĐ-CP	2023-07-15	BT2026!N2912
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2912
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 (-TH)	0% (except TH)	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
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!E2901
ATIGA	2022	2022	0	AT!E2862
ATIGA	2023	2023	0	AT!F2862
ATIGA	2024	2024	0	AT!G2862
ATIGA	2025	2025	0	AT!H2862
ATIGA	2026	2026	0	AT!I2862
ATIGA	2027	2027	0	AT!J2862
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2900
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2900
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2900

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2900
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2900
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2900
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2904
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2904
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2904
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2904
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2904
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2904
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2904
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2868
AIFTA	30/12/2022	2022	0	AI!F2864
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2864
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2864
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2864
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2864
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2864
VKFTA	2022	2022	0	VK!E2864
VKFTA	2023	2023	0	VK!F2864
VKFTA	2024	2024	0	VK!G2864
VKFTA	2025	2025	0	VK!H2864
VKFTA	2026	2026	0	VK!I2864
VKFTA	2027	2027	0	VK!J2864
VCFTA	2022	2022	0	VC!D2911
VCFTA	2023	2023	0	VC!E2911
VCFTA	2024	2024	0	VC!F2911

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2911
VCFTA	2026	2026	0	VC!H2911
VCFTA	2027	2027	0	VC!I2911
VN-EAEU	2022	2022	0	EAV!D2908
VN-EAEU	2023	2023	0	EAV!E2908
VN-EAEU	2024	2024	0	EAV!F2908
VN-EAEU	2025	2025	0	EAV!G2908
VN-EAEU	2026	2026	0	EAV!H2908
VN-EAEU	2027	2027	0	EAV!I2908
AHKFTA	2022	2022	0	AKH!D2916
AHKFTA	2023	2023	0	AKH!E2916
AHKFTA	2024	2024	0	AKH!F2916
AHKFTA	2025	2025	0	AKH!G2916
AHKFTA	2026	2026	0	AKH!H2916
AHKFTA	2027	2027	0	AKH!I2916
EVFTA	2022	2022	1,7	EV-NK!D2887
EVFTA	2023	2023	0	EV-NK!E2887
EVFTA	2024	2024	0	EV-NK!F2887
EVFTA	2025	2025	0	EV-NK!G2887
EVFTA	2026	2026	0	EV-NK!H2887
EVFTA	2027	2027	0	EV-NK!I2887
UKVFTA	2022	2022	1,7	UKV!D2889
UKVFTA	2023	2023	0	UKV!E2889
UKVFTA	2024	2024	0	UKV!F2889
UKVFTA	2025	2025	0	UKV!G2889
UKVFTA	2026	2026	0	UKV!H2889

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2889
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2885
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2885
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2885
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2885
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2885
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2885
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2885
RCEP A	2022	2022	0	RCEPT-A!D2908
RCEP A	2023	2023	0	RCEPT-A!E2908
RCEP A	2024	2024	0	RCEPT-A!F2908
RCEP A	2025	2025	0	RCEPT-A!G2908
RCEP A	2026	2026	0	RCEPT-A!H2908
RCEP A	2027	2027	0	RCEPT-A!I2908
RCEP B	2022	2022	0	B!D2908
RCEP B	2023	2023	0	B!E2908
RCEP B	2024	2024	0	B!F2908
RCEP B	2025	2025	0	B!G2908
RCEP B	2026	2026	0	B!H2908
RCEP B	2027	2027	0	B!I2908
RCEP C	2022	2022	0	C!D2908
RCEP C	2023	2023	0	C!E2908
RCEP C	2024	2024	0	C!F2908
RCEP C	2025	2025	0	C!G2908
RCEP C	2026	2026	0	C!H2908
RCEP C	2027	2027	0	C!I2908

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D2908
RCEP D	2023	2023	0	D!E2908
RCEP D	2024	2024	0	D!F2908
RCEP D	2025	2025	0	D!G2908
RCEP D	2026	2026	0	D!H2908
RCEP D	2027	2027	0	D!I2908
RCEP E	2022	2022	0	E!D2911
RCEP E	2023	2023	0	E!E2911
RCEP E	2024	2024	0	E!F2911
RCEP E	2025	2025	0	E!G2911
RCEP E	2026	2026	0	E!H2911
RCEP E	2027	2027	0	E!I2911
RCEP F	2022	2022	0	F!D2908
RCEP F	2023	2023	0	F!E2908
RCEP F	2024	2024	0	F!F2908
RCEP F	2025	2025	0	F!G2908
RCEP F	2026	2026	0	F!H2908
RCEP F	2027	2027	0	F!I2908
VIFTA	2024	2024	4.7	VI!F2709
VIFTA	2025	2025	2.3	VI!G2709
VIFTA	2026	2026	0	VI!H2709
VIFTA	2027	2027	0	VI!I2709

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): Hóa chất, SP sinh học, vi sinh vật cấm SD trong TACN (01/2024/TT-BNNPTNT M15)		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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2309.10 has 2 lines; 2309.10.90 is distinguished from its siblings by: Other.	2309.10.10 Containing meat	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 2309.10.90. 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 7% for 2309.10.90 was checked against BT2026 (cell BT2026!N2912), 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)
Hóa chất, SP sinh học, vi sinh vật cấm SD trong TACN (01/2024/TT-BNNPTNT M15)

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.