Vietnam Tariff Intelligence

HS 0101.30.10 detail

HS code	0101.30.10
Description	Live horses, asses, mules and hinnies / - Asses: / - - Pure-bred breeding animals
Unit	kg/con
Generated	03/11/2026 08:15:35
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://vietnamtariff.com/hs-code/01013010/

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!K25
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N25
VAT	*/8/10	* / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q25
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!E15
ATIGA	2022	2022	0	AT!E16

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F16
ATIGA	2024	2024	0	AT!G16
ATIGA	2025	2025	0	AT!H16
ATIGA	2026	2026	0	AT!I16
ATIGA	2027	2027	0	AT!J16
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E18
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F16
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15
AIFTA	30/12/2022	2022	0	AI!F18
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18
VKFTA	2022	2022	0	VK!E16

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F16
VKFTA	2024	2024	0	VK!G16
VKFTA	2025	2025	0	VK!H16
VKFTA	2026	2026	0	VK!I16
VKFTA	2027	2027	0	VK!J16
VCFTA	2022	2022	0	VC!D17
VCFTA	2023	2023	0	VC!E17
VCFTA	2024	2024	0	VC!F17
VCFTA	2025	2025	0	VC!G17
VCFTA	2026	2026	0	VC!H17
VCFTA	2027	2027	0	VC!I17
VN-EAEU	2022	2022	0	EAV!D18
VN-EAEU	2023	2023	0	EAV!E18
VN-EAEU	2024	2024	0	EAV!F18
VN-EAEU	2025	2025	0	EAV!G18
VN-EAEU	2026	2026	0	EAV!H18
VN-EAEU	2027	2027	0	EAV!I18
AHKFTA	2022	2022	0	AKH!D16
AHKFTA	2023	2023	0	AKH!E16
AHKFTA	2024	2024	0	AKH!F16
AHKFTA	2025	2025	0	AKH!G16
AHKFTA	2026	2026	0	AKH!H16
AHKFTA	2027	2027	0	AKH!I16
EVFTA	2022	2022	0	EV-NK!D15
EVFTA	2023	2023	0	EV-NK!E15
EVFTA	2024	2024	0	EV-NK!F15

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G15
EVFTA	2026	2026	0	EV-NK!H15
EVFTA	2027	2027	0	EV-NK!I15
UKVFTA	2022	2022	0	UKV!D17
UKVFTA	2023	2023	0	UKV!E17
UKVFTA	2024	2024	0	UKV!F17
UKVFTA	2025	2025	0	UKV!G17
UKVFTA	2026	2026	0	UKV!H17
UKVFTA	2027	2027	0	UKV!I17
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17
RCEP A	2022	2022	0	RCEPT-A!D16
RCEP A	2023	2023	0	RCEPT-A!E16
RCEP A	2024	2024	0	RCEPT-A!F16
RCEP A	2025	2025	0	RCEPT-A!G16
RCEP A	2026	2026	0	RCEPT-A!H16
RCEP A	2027	2027	0	RCEPT-A!I16
RCEP B	2022	2022	0	B!D16
RCEP B	2023	2023	0	B!E16
RCEP B	2024	2024	0	B!F16
RCEP B	2025	2025	0	B!G16

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H16
RCEP B	2027	2027	0	B!I16
RCEP C	2022	2022	0	C!D16
RCEP C	2023	2023	0	C!E16
RCEP C	2024	2024	0	C!F16
RCEP C	2025	2025	0	C!G16
RCEP C	2026	2026	0	C!H16
RCEP C	2027	2027	0	C!I16
RCEP D	2022	2022	0	D!D16
RCEP D	2023	2023	0	D!E16
RCEP D	2024	2024	0	D!F16
RCEP D	2025	2025	0	D!G16
RCEP D	2026	2026	0	D!H16
RCEP D	2027	2027	0	D!I16
RCEP E	2022	2022	0	E!D16
RCEP E	2023	2023	0	E!E16
RCEP E	2024	2024	0	E!F16
RCEP E	2025	2025	0	E!G16
RCEP E	2026	2026	0	E!H16
RCEP E	2027	2027	0	E!I16
RCEP F	2022	2022	0	F!D16
RCEP F	2023	2023	0	F!E16
RCEP F	2024	2024	0	F!F16
RCEP F	2025	2025	0	F!G16
RCEP F	2026	2026	0	F!H16
RCEP F	2027	2027	0	F!I16

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F14
VIFTA	2025	2025	0	VI!G14
VIFTA	2026	2026	0	VI!H14
VIFTA	2027	2027	0	VI!I14

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0101.30 has 2 lines; 0101.30.10 is distinguished from its siblings by: Pure-bred breeding animals.	0101.30.90 Other	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 "*/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 0101.30.10. 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 0101.30.10 was checked against BT2026 (cell BT2026!N25), 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)

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.