

HS 0205.00.00 detail

HS code	0205.00.00
Description	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen
Unit	kg
Generated	01/11/2026 20:38:55
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/02050000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K142
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N142
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q142
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	10	10%	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!E136
ATIGA	2022	2022	0	AT!E137

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F137
ATIGA	2024	2024	0	AT!G137
ATIGA	2025	2025	0	AT!H137
ATIGA	2026	2026	0	AT!I137
ATIGA	2027	2027	0	AT!J137
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E139
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F139
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G139
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H139
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I139
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J139
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E137
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F137
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G137
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H137
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I137
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J137
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F137
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H136
AIFTA	30/12/2022	2022	0	AI!F139
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G139
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H139
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I139
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J139
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K139
VKFTA	2022	2022	0	VK!E137

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F137
VKFTA	2024	2024	0	VK!G137
VKFTA	2025	2025	0	VK!H137
VKFTA	2026	2026	0	VK!I137
VKFTA	2027	2027	0	VK!J137
VCFTA	2022	2022	2	VC!D138
VCFTA	2023	2023	1	VC!E138
VCFTA	2024	2024	0	VC!F138
VCFTA	2025	2025	0	VC!G138
VCFTA	2026	2026	0	VC!H138
VCFTA	2027	2027	0	VC!I138
VN-EAEU	2022	2022	0	EAV!D139
VN-EAEU	2023	2023	0	EAV!E139
VN-EAEU	2024	2024	0	EAV!F139
VN-EAEU	2025	2025	0	EAV!G139
VN-EAEU	2026	2026	0	EAV!H139
VN-EAEU	2027	2027	0	EAV!I139
AHKFTA	2022	2022	0	AKH!D138
AHKFTA	2023	2023	0	AKH!E138
AHKFTA	2024	2024	0	AKH!F138
AHKFTA	2025	2025	0	AKH!G138
AHKFTA	2026	2026	0	AKH!H138
AHKFTA	2027	2027	0	AKH!I138
EVFTA	2022	2022	5	EV-NK!D136
EVFTA	2023	2023	3,3	EV-NK!E136
EVFTA	2024	2024	1,6	EV-NK!F136

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G136
EVFTA	2026	2026	0	EV-NK!H136
EVFTA	2027	2027	0	EV-NK!I136
UKVFTA	2022	2022	5	UKV!D138
UKVFTA	2023	2023	3,3	UKV!E138
UKVFTA	2024	2024	1,6	UKV!F138
UKVFTA	2025	2025	0	UKV!G138
UKVFTA	2026	2026	0	UKV!H138
UKVFTA	2027	2027	0	UKV!I138
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D138
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E138
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F138
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G138
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H138
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I138
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J138
RCEP A	2022	2022	0	RCEPT-A!D137
RCEP A	2023	2023	0	RCEPT-A!E137
RCEP A	2024	2024	0	RCEPT-A!F137
RCEP A	2025	2025	0	RCEPT-A!G137
RCEP A	2026	2026	0	RCEPT-A!H137
RCEP A	2027	2027	0	RCEPT-A!I137
RCEP B	2022	2022	0	B!D137
RCEP B	2023	2023	0	B!E137
RCEP B	2024	2024	0	B!F137
RCEP B	2025	2025	0	B!G137

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H137
RCEP B	2027	2027	0	B!I137
RCEP C	2022	2022	0	C!D137
RCEP C	2023	2023	0	C!E137
RCEP C	2024	2024	0	C!F137
RCEP C	2025	2025	0	C!G137
RCEP C	2026	2026	0	C!H137
RCEP C	2027	2027	0	C!I137
RCEP D	2022	2022	0	D!D137
RCEP D	2023	2023	0	D!E137
RCEP D	2024	2024	0	D!F137
RCEP D	2025	2025	0	D!G137
RCEP D	2026	2026	0	D!H137
RCEP D	2027	2027	0	D!I137
RCEP E	2022	2022	0	E!D137
RCEP E	2023	2023	0	E!E137
RCEP E	2024	2024	0	E!F137
RCEP E	2025	2025	0	E!G137
RCEP E	2026	2026	0	E!H137
RCEP E	2027	2027	0	E!I137
RCEP F	2022	2022	0	F!D137
RCEP F	2023	2023	0	F!E137
RCEP F	2024	2024	0	F!F137
RCEP F	2025	2025	0	F!G137
RCEP F	2026	2026	0	F!H137
RCEP F	2027	2027	0	F!I137

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	10	VI!F126
VIFTA	2025	2025	10	VI!G126
VIFTA	2026	2026	10	VI!H126
VIFTA	2027	2027	10	VI!I126

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
FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 10%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff - claiming the FTA brings no saving.	MFN 10%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 0205.00.00. 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 10% for 0205.00.00 was checked against BT2026 (cell BT2026!N142), 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.