Vietnam Tariff Intelligence

HS 0506.10.00 detail

HS code	0506.10.00
Description	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products / - Ossein and bones treated with acid
Unit	kg
Generated	31/10/2026 21:42:39
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://vietnamtariff.com/hs-code/05061000/

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!K948
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N948
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q948
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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!E935

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E936
ATIGA	2023	2023	0	AT!F936
ATIGA	2024	2024	0	AT!G936
ATIGA	2025	2025	0	AT!H936
ATIGA	2026	2026	0	AT!I936
ATIGA	2027	2027	0	AT!J936
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E938
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F938
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G938
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H938
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I938
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J938
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E940
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F940
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G940
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H940
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I940
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J940
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F942
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H937
AIFTA	30/12/2022	2022	0	AI!F938
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G938
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H938
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I938
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J938
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K938

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E936
VKFTA	2023	2023	0	VK!F936
VKFTA	2024	2024	0	VK!G936
VKFTA	2025	2025	0	VK!H936
VKFTA	2026	2026	0	VK!I936
VKFTA	2027	2027	0	VK!J936
VCFTA	2022	2022	0	VC!D947
VCFTA	2023	2023	0	VC!E947
VCFTA	2024	2024	0	VC!F947
VCFTA	2025	2025	0	VC!G947
VCFTA	2026	2026	0	VC!H947
VCFTA	2027	2027	0	VC!I947
VN-EAEU	2022	2022	0	EAV!D944
VN-EAEU	2023	2023	0	EAV!E944
VN-EAEU	2024	2024	0	EAV!F944
VN-EAEU	2025	2025	0	EAV!G944
VN-EAEU	2026	2026	0	EAV!H944
VN-EAEU	2027	2027	0	EAV!I944
AHKFTA	2022	2022	0	AKH!D953
AHKFTA	2023	2023	0	AKH!E953
AHKFTA	2024	2024	0	AKH!F953
AHKFTA	2025	2025	0	AKH!G953
AHKFTA	2026	2026	0	AKH!H953
AHKFTA	2027	2027	0	AKH!I953
EVFTA	2022	2022	0	EV-NK!D937
EVFTA	2023	2023	0	EV-NK!E937

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F937
EVFTA	2025	2025	0	EV-NK!G937
EVFTA	2026	2026	0	EV-NK!H937
EVFTA	2027	2027	0	EV-NK!I937
UKVFTA	2022	2022	0	UKV!D939
UKVFTA	2023	2023	0	UKV!E939
UKVFTA	2024	2024	0	UKV!F939
UKVFTA	2025	2025	0	UKV!G939
UKVFTA	2026	2026	0	UKV!H939
UKVFTA	2027	2027	0	UKV!I939
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D937
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E937
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F937
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G937
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H937
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I937
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J937
RCEP A	2022	2022	0	RCEPT-A!D940
RCEP A	2023	2023	0	RCEPT-A!E940
RCEP A	2024	2024	0	RCEPT-A!F940
RCEP A	2025	2025	0	RCEPT-A!G940
RCEP A	2026	2026	0	RCEPT-A!H940
RCEP A	2027	2027	0	RCEPT-A!I940
RCEP B	2022	2022	0	B!D940
RCEP B	2023	2023	0	B!E940
RCEP B	2024	2024	0	B!F940

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G940
RCEP B	2026	2026	0	B!H940
RCEP B	2027	2027	0	B!I940
RCEP C	2022	2022	0	C!D940
RCEP C	2023	2023	0	C!E940
RCEP C	2024	2024	0	C!F940
RCEP C	2025	2025	0	C!G940
RCEP C	2026	2026	0	C!H940
RCEP C	2027	2027	0	C!I940
RCEP D	2022	2022	0	D!D940
RCEP D	2023	2023	0	D!E940
RCEP D	2024	2024	0	D!F940
RCEP D	2025	2025	0	D!G940
RCEP D	2026	2026	0	D!H940
RCEP D	2027	2027	0	D!I940
RCEP E	2022	2022	0	E!D940
RCEP E	2023	2023	0	E!E940
RCEP E	2024	2024	0	E!F940
RCEP E	2025	2025	0	E!G940
RCEP E	2026	2026	0	E!H940
RCEP E	2027	2027	0	E!I940
RCEP F	2022	2022	0	F!D940
RCEP F	2023	2023	0	F!E940
RCEP F	2024	2024	0	F!F940
RCEP F	2025	2025	0	F!G940
RCEP F	2026	2026	0	F!H940

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I940
VIFTA	2024	2024	0	VI!F911
VIFTA	2025	2025	0	VI!G911
VIFTA	2026	2026	0	VI!H911
VIFTA	2027	2027	0	VI!I911

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 "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 0506.10.00. 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 0% for 0506.10.00 was checked against BT2026 (cell BT2026!N948), 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.