

# HS 0101.21.00 detail

|                     |                                                                                                            |
|---------------------|------------------------------------------------------------------------------------------------------------|
| HS code             | 0101.21.00                                                                                                 |
| Description         | Live horses, asses, mules and hinnies / - Horses: / - - Pure-bred breeding animals                         |
| Unit                | kg/con                                                                                                     |
| Generated           | 31/10/2026 22:00:58                                                                                        |
| 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                | <a href="https://vietnamtariff.com/hs-code/01012100/">https://vietnamtariff.com/hs-code/01012100/</a>      |

## 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!K22 |
| Preferential (MFN)   | 0            | 0%                         | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N22 |
| VAT                  | */8/10       | * / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q22 |
| 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!E12 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E13 |

| FTA     | Period                                 | Year | Source value | Source   |
|---------|----------------------------------------|------|--------------|----------|
| ATIGA   | 2023                                   | 2023 | 0            | AT!F13   |
| ATIGA   | 2024                                   | 2024 | 0            | AT!G13   |
| ATIGA   | 2025                                   | 2025 | 0            | AT!H13   |
| ATIGA   | 2026                                   | 2026 | 0            | AT!I13   |
| ATIGA   | 2027                                   | 2027 | 0            | AT!J13   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E15   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F15   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G15   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H15   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I15   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J15   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E13   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F13   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G13   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H13   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I13   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J13   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F13   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H12 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F15   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G15   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H15   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I15   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J15   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K15   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E13   |

| FTA     | Period | Year | Source value | Source    |
|---------|--------|------|--------------|-----------|
| VKFTA   | 2023   | 2023 | 0            | VK!F13    |
| VKFTA   | 2024   | 2024 | 0            | VK!G13    |
| VKFTA   | 2025   | 2025 | 0            | VK!H13    |
| VKFTA   | 2026   | 2026 | 0            | VK!I13    |
| VKFTA   | 2027   | 2027 | 0            | VK!J13    |
| VCFTA   | 2022   | 2022 | 0            | VC!D14    |
| VCFTA   | 2023   | 2023 | 0            | VC!E14    |
| VCFTA   | 2024   | 2024 | 0            | VC!F14    |
| VCFTA   | 2025   | 2025 | 0            | VC!G14    |
| VCFTA   | 2026   | 2026 | 0            | VC!H14    |
| VCFTA   | 2027   | 2027 | 0            | VC!I14    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D15   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E15   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F15   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G15   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H15   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I15   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D13   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E13   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F13   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G13   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H13   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I13   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D12 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E12 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F12 |

| FTA    | Period | Year           | Source value | Source      |
|--------|--------|----------------|--------------|-------------|
| EVFTA  | 2025   | 2025           | 0            | EV-NK!G12   |
| EVFTA  | 2026   | 2026           | 0            | EV-NK!H12   |
| EVFTA  | 2027   | 2027           | 0            | EV-NK!I12   |
| UKVFTA | 2022   | 2022           | 0            | UKV!D14     |
| UKVFTA | 2023   | 2023           | 0            | UKV!E14     |
| UKVFTA | 2024   | 2024           | 0            | UKV!F14     |
| UKVFTA | 2025   | 2025           | 0            | UKV!G14     |
| UKVFTA | 2026   | 2026           | 0            | UKV!H14     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I14     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D14   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E14   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F14   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G14   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H14   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I14   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J14   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D13 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E13 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F13 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G13 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H13 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I13 |
| RCEP B | 2022   | 2022           | 0            | B!D13       |
| RCEP B | 2023   | 2023           | 0            | B!E13       |
| RCEP B | 2024   | 2024           | 0            | B!F13       |
| RCEP B | 2025   | 2025           | 0            | B!G13       |

| FTA    | Period | Year | Source value | Source |
|--------|--------|------|--------------|--------|
| RCEP B | 2026   | 2026 | 0            | B!H13  |
| RCEP B | 2027   | 2027 | 0            | B!I13  |
| RCEP C | 2022   | 2022 | 0            | C!D13  |
| RCEP C | 2023   | 2023 | 0            | C!E13  |
| RCEP C | 2024   | 2024 | 0            | C!F13  |
| RCEP C | 2025   | 2025 | 0            | C!G13  |
| RCEP C | 2026   | 2026 | 0            | C!H13  |
| RCEP C | 2027   | 2027 | 0            | C!I13  |
| RCEP D | 2022   | 2022 | 0            | D!D13  |
| RCEP D | 2023   | 2023 | 0            | D!E13  |
| RCEP D | 2024   | 2024 | 0            | D!F13  |
| RCEP D | 2025   | 2025 | 0            | D!G13  |
| RCEP D | 2026   | 2026 | 0            | D!H13  |
| RCEP D | 2027   | 2027 | 0            | D!I13  |
| RCEP E | 2022   | 2022 | 0            | E!D13  |
| RCEP E | 2023   | 2023 | 0            | E!E13  |
| RCEP E | 2024   | 2024 | 0            | E!F13  |
| RCEP E | 2025   | 2025 | 0            | E!G13  |
| RCEP E | 2026   | 2026 | 0            | E!H13  |
| RCEP E | 2027   | 2027 | 0            | E!I13  |
| RCEP F | 2022   | 2022 | 0            | F!D13  |
| RCEP F | 2023   | 2023 | 0            | F!E13  |
| RCEP F | 2024   | 2024 | 0            | F!F13  |
| RCEP F | 2025   | 2025 | 0            | F!G13  |
| RCEP F | 2026   | 2026 | 0            | F!H13  |
| RCEP F | 2027   | 2027 | 0            | F!I13  |

| FTA   | Period | Year | Source value | Source |
|-------|--------|------|--------------|--------|
| VIFTA | 2024   | 2024 | 0            | VI!F11 |
| VIFTA | 2025   | 2025 | 0            | VI!G11 |
| VIFTA | 2026   | 2026 | 0            | VI!H11 |
| VIFTA | 2027   | 2027 | 0            | VI!!11 |

### 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): Giống vật nuôi cần bảo tồn (01/2024/TT-BNNPTNT M4)                          |              | 01/2024/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 0101.21.00. 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 0101.21.00 was checked against BT2026 (cell BT2026!N22), 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) |
| Giống vật nuôi cần bảo tồn (01/2024/TT-BNNPTNT M4)                          |

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.