Vietnam Tariff Intelligence

HS 0101.90.00 detail

HS code	0101.90.00
Description	Live horses, asses, mules and hinnies / - Other
Unit	kg/con
Generated	08/11/2026 07:29:30
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/01019000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K27
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N27
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q27
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	3.5	3.5%	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!E17
ATIGA	2022	2022	0	AT!E18

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F18
ATIGA	2024	2024	0	AT!G18
ATIGA	2025	2025	0	AT!H18
ATIGA	2026	2026	0	AT!I18
ATIGA	2027	2027	0	AT!J18
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E20
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F20
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G20
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H20
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I20
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J20
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17
AIFTA	30/12/2022	2022	0	AI!F20
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G20
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H20
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I20
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J20
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K20
VKFTA	2022	2022	0	VK!E18

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F18
VKFTA	2024	2024	0	VK!G18
VKFTA	2025	2025	0	VK!H18
VKFTA	2026	2026	0	VK!I18
VKFTA	2027	2027	0	VK!J18
VCFTA	2022	2022	0	VC!D19
VCFTA	2023	2023	0	VC!E19
VCFTA	2024	2024	0	VC!F19
VCFTA	2025	2025	0	VC!G19
VCFTA	2026	2026	0	VC!H19
VCFTA	2027	2027	0	VC!I19
VN-EAEU	2022	2022	0	EAV!D20
VN-EAEU	2023	2023	0	EAV!E20
VN-EAEU	2024	2024	0	EAV!F20
VN-EAEU	2025	2025	0	EAV!G20
VN-EAEU	2026	2026	0	EAV!H20
VN-EAEU	2027	2027	0	EAV!I20
AHKFTA	2022	2022	0	AKH!D18
AHKFTA	2023	2023	0	AKH!E18
AHKFTA	2024	2024	0	AKH!F18
AHKFTA	2025	2025	0	AKH!G18
AHKFTA	2026	2026	0	AKH!H18
AHKFTA	2027	2027	0	AKH!I18
EVFTA	2022	2022	0	EV-NK!D17
EVFTA	2023	2023	0	EV-NK!E17
EVFTA	2024	2024	0	EV-NK!F17

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G17
EVFTA	2026	2026	0	EV-NK!H17
EVFTA	2027	2027	0	EV-NK!I17
UKVFTA	2022	2022	0	UKV!D19
UKVFTA	2023	2023	0	UKV!E19
UKVFTA	2024	2024	0	UKV!F19
UKVFTA	2025	2025	0	UKV!G19
UKVFTA	2026	2026	0	UKV!H19
UKVFTA	2027	2027	0	UKV!I19
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D19
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E19
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F19
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G19
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H19
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I19
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J19
RCEP A	2022	2022	0	RCEPT-A!D18
RCEP A	2023	2023	0	RCEPT-A!E18
RCEP A	2024	2024	0	RCEPT-A!F18
RCEP A	2025	2025	0	RCEPT-A!G18
RCEP A	2026	2026	0	RCEPT-A!H18
RCEP A	2027	2027	0	RCEPT-A!I18
RCEP B	2022	2022	0	B!D18
RCEP B	2023	2023	0	B!E18
RCEP B	2024	2024	0	B!F18
RCEP B	2025	2025	0	B!G18

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H18
RCEP B	2027	2027	0	B!I18
RCEP C	2022	2022	0	C!D18
RCEP C	2023	2023	0	C!E18
RCEP C	2024	2024	0	C!F18
RCEP C	2025	2025	0	C!G18
RCEP C	2026	2026	0	C!H18
RCEP C	2027	2027	0	C!I18
RCEP D	2022	2022	0	D!D18
RCEP D	2023	2023	0	D!E18
RCEP D	2024	2024	0	D!F18
RCEP D	2025	2025	0	D!G18
RCEP D	2026	2026	0	D!H18
RCEP D	2027	2027	0	D!I18
RCEP E	2022	2022	0	E!D18
RCEP E	2023	2023	0	E!E18
RCEP E	2024	2024	0	E!F18
RCEP E	2025	2025	0	E!G18
RCEP E	2026	2026	0	E!H18
RCEP E	2027	2027	0	E!I18
RCEP F	2022	2022	0	F!D18
RCEP F	2023	2023	0	F!E18
RCEP F	2024	2024	0	F!F18
RCEP F	2025	2025	0	F!G18
RCEP F	2026	2026	0	F!H18
RCEP F	2027	2027	0	F!I18

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4.5	VI!F16
VIFTA	2025	2025	4	VI!G16
VIFTA	2026	2026	3.5	VI!H16
VIFTA	2027	2027	3	VI!I16

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
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 0101.90.00. 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 5% for 0101.90.00 was checked against BT2026 (cell BT2026!N27), 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.