Vietnam Tariff Intelligence

HS 0510.00.00 detail

HS code	0510.00.00
Description	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved
Unit	kg
Generated	06/11/2026 04:30:48
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/05100000/

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!K958
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N958
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q958
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!E948

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E949
ATIGA	2023	2023	0	AT!F949
ATIGA	2024	2024	0	AT!G949
ATIGA	2025	2025	0	AT!H949
ATIGA	2026	2026	0	AT!I949
ATIGA	2027	2027	0	AT!J949
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E951
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F951
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G951
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H951
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I951
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J951
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E953
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F953
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G953
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H953
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I953
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J953
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F955
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H950
AIFTA	30/12/2022	2022	0	AI!F951
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G951
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H951
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I951
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J951
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K951

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E949
VKFTA	2023	2023	0	VK!F949
VKFTA	2024	2024	0	VK!G949
VKFTA	2025	2025	0	VK!H949
VKFTA	2026	2026	0	VK!I949
VKFTA	2027	2027	0	VK!J949
VCFTA	2022	2022	0	VC!D960
VCFTA	2023	2023	0	VC!E960
VCFTA	2024	2024	0	VC!F960
VCFTA	2025	2025	0	VC!G960
VCFTA	2026	2026	0	VC!H960
VCFTA	2027	2027	0	VC!I960
VN-EAEU	2022	2022	0	EAV!D957
VN-EAEU	2023	2023	0	EAV!E957
VN-EAEU	2024	2024	0	EAV!F957
VN-EAEU	2025	2025	0	EAV!G957
VN-EAEU	2026	2026	0	EAV!H957
VN-EAEU	2027	2027	0	EAV!I957
AHKFTA	2022	2022	0	AKH!D966
AHKFTA	2023	2023	0	AKH!E966
AHKFTA	2024	2024	0	AKH!F966
AHKFTA	2025	2025	0	AKH!G966
AHKFTA	2026	2026	0	AKH!H966
AHKFTA	2027	2027	0	AKH!I966
EVFTA	2022	2022	0	EV-NK!D950
EVFTA	2023	2023	0	EV-NK!E950

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F950
EVFTA	2025	2025	0	EV-NK!G950
EVFTA	2026	2026	0	EV-NK!H950
EVFTA	2027	2027	0	EV-NK!I950
UKVFTA	2022	2022	0	UKV!D952
UKVFTA	2023	2023	0	UKV!E952
UKVFTA	2024	2024	0	UKV!F952
UKVFTA	2025	2025	0	UKV!G952
UKVFTA	2026	2026	0	UKV!H952
UKVFTA	2027	2027	0	UKV!I952
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D950
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E950
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F950
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G950
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H950
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I950
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J950
RCEP A	2022	2022	0	RCEPT-A!D953
RCEP A	2023	2023	0	RCEPT-A!E953
RCEP A	2024	2024	0	RCEPT-A!F953
RCEP A	2025	2025	0	RCEPT-A!G953
RCEP A	2026	2026	0	RCEPT-A!H953
RCEP A	2027	2027	0	RCEPT-A!I953
RCEP B	2022	2022	0	B!D953
RCEP B	2023	2023	0	B!E953
RCEP B	2024	2024	0	B!F953

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G953
RCEP B	2026	2026	0	B!H953
RCEP B	2027	2027	0	B!I953
RCEP C	2022	2022	0	C!D953
RCEP C	2023	2023	0	C!E953
RCEP C	2024	2024	0	C!F953
RCEP C	2025	2025	0	C!G953
RCEP C	2026	2026	0	C!H953
RCEP C	2027	2027	0	C!I953
RCEP D	2022	2022	0	D!D953
RCEP D	2023	2023	0	D!E953
RCEP D	2024	2024	0	D!F953
RCEP D	2025	2025	0	D!G953
RCEP D	2026	2026	0	D!H953
RCEP D	2027	2027	0	D!I953
RCEP E	2022	2022	0	E!D953
RCEP E	2023	2023	0	E!E953
RCEP E	2024	2024	0	E!F953
RCEP E	2025	2025	0	E!G953
RCEP E	2026	2026	0	E!H953
RCEP E	2027	2027	0	E!I953
RCEP F	2022	2022	0	F!D953
RCEP F	2023	2023	0	F!E953
RCEP F	2024	2024	0	F!F953
RCEP F	2025	2025	0	F!G953
RCEP F	2026	2026	0	F!H953

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I953
VIFTA	2024	2024	0	VI!F921
VIFTA	2025	2025	0	VI!G921
VIFTA	2026	2026	0	VI!H921
VIFTA	2027	2027	0	VI!I921

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Dược liệu làm thuốc XK, NK (09/2024/TT-BYT-DM11)		09/2024/TT-BYT-DM	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 0510.00.00. 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 0% for 0510.00.00 was checked against BT2026 (cell BT2026!N958), 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
Dược liệu làm thuốc XK, NK (09/2024/TT-BYT-DM11)

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.