Vietnam Tariff Intelligence

HS 0104.10.10 detail

HS code	0104.10.10
Description	Live sheep and goats / - Sheep: / - - Pure-bred breeding animals
Unit	kg/con
Generated	05/11/2026 09:40:16
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/01041010/

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!K49
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N49
VAT	*/8/10	* / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q49
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!E42
ATIGA	2022	2022	0	AT!E43

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F43
ATIGA	2024	2024	0	AT!G43
ATIGA	2025	2025	0	AT!H43
ATIGA	2026	2026	0	AT!I43
ATIGA	2027	2027	0	AT!J43
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E45
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F45
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G45
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H45
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I45
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J45
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E43
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F43
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G43
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H43
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I43
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J43
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F43
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H42
AIFTA	30/12/2022	2022	0	AI!F45
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G45
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H45
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I45
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J45
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K45
VKFTA	2022	2022	0	VK!E43

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F43
VKFTA	2024	2024	0	VK!G43
VKFTA	2025	2025	0	VK!H43
VKFTA	2026	2026	0	VK!I43
VKFTA	2027	2027	0	VK!J43
VCFTA	2022	2022	0	VC!D44
VCFTA	2023	2023	0	VC!E44
VCFTA	2024	2024	0	VC!F44
VCFTA	2025	2025	0	VC!G44
VCFTA	2026	2026	0	VC!H44
VCFTA	2027	2027	0	VC!I44
VN-EAEU	2022	2022	0	EAV!D45
VN-EAEU	2023	2023	0	EAV!E45
VN-EAEU	2024	2024	0	EAV!F45
VN-EAEU	2025	2025	0	EAV!G45
VN-EAEU	2026	2026	0	EAV!H45
VN-EAEU	2027	2027	0	EAV!I45
AHKFTA	2022	2022	0	AKH!D43
AHKFTA	2023	2023	0	AKH!E43
AHKFTA	2024	2024	0	AKH!F43
AHKFTA	2025	2025	0	AKH!G43
AHKFTA	2026	2026	0	AKH!H43
AHKFTA	2027	2027	0	AKH!I43
EVFTA	2022	2022	0	EV-NK!D42
EVFTA	2023	2023	0	EV-NK!E42
EVFTA	2024	2024	0	EV-NK!F42

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G42
EVFTA	2026	2026	0	EV-NK!H42
EVFTA	2027	2027	0	EV-NK!I42
UKVFTA	2022	2022	0	UKV!D44
UKVFTA	2023	2023	0	UKV!E44
UKVFTA	2024	2024	0	UKV!F44
UKVFTA	2025	2025	0	UKV!G44
UKVFTA	2026	2026	0	UKV!H44
UKVFTA	2027	2027	0	UKV!I44
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D44
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E44
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F44
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G44
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H44
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I44
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J44
RCEP A	2022	2022	0	RCEPT-A!D43
RCEP A	2023	2023	0	RCEPT-A!E43
RCEP A	2024	2024	0	RCEPT-A!F43
RCEP A	2025	2025	0	RCEPT-A!G43
RCEP A	2026	2026	0	RCEPT-A!H43
RCEP A	2027	2027	0	RCEPT-A!I43
RCEP B	2022	2022	0	B!D43
RCEP B	2023	2023	0	B!E43
RCEP B	2024	2024	0	B!F43
RCEP B	2025	2025	0	B!G43

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H43
RCEP B	2027	2027	0	B!I43
RCEP C	2022	2022	0	C!D43
RCEP C	2023	2023	0	C!E43
RCEP C	2024	2024	0	C!F43
RCEP C	2025	2025	0	C!G43
RCEP C	2026	2026	0	C!H43
RCEP C	2027	2027	0	C!I43
RCEP D	2022	2022	0	D!D43
RCEP D	2023	2023	0	D!E43
RCEP D	2024	2024	0	D!F43
RCEP D	2025	2025	0	D!G43
RCEP D	2026	2026	0	D!H43
RCEP D	2027	2027	0	D!I43
RCEP E	2022	2022	0	E!D43
RCEP E	2023	2023	0	E!E43
RCEP E	2024	2024	0	E!F43
RCEP E	2025	2025	0	E!G43
RCEP E	2026	2026	0	E!H43
RCEP E	2027	2027	0	E!I43
RCEP F	2022	2022	0	F!D43
RCEP F	2023	2023	0	F!E43
RCEP F	2024	2024	0	F!F43
RCEP F	2025	2025	0	F!G43
RCEP F	2026	2026	0	F!H43
RCEP F	2027	2027	0	F!I43

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F38
VIFTA	2025	2025	0	VI!G38
VIFTA	2026	2026	0	VI!H38
VIFTA	2027	2027	0	VI!I38

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0104.10 has 2 lines; 0104.10.10 is distinguished from its siblings by: Pure-bred breeding animals.	0104.10.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 "*/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 0104.10.10. 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 0104.10.10 was checked against BT2026 (cell BT2026!N49), 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.