Vietnam Tariff Intelligence

HS 0104.10.90 detail

HS code	0104.10.90
Description	Live sheep and goats / - Sheep: / - - Other
Unit	kg/con
Generated	08/11/2026 06:06:47
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/01041090/

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!K50
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N50
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q50
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	2.9	2.9%	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!E43
ATIGA	2022	2022	0	AT!E44

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F44
ATIGA	2024	2024	0	AT!G44
ATIGA	2025	2025	0	AT!H44
ATIGA	2026	2026	0	AT!I44
ATIGA	2027	2027	0	AT!J44
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E46
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F46
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G46
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H46
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I46
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J46
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E44
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F44
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G44
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H44
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I44
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J44
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F44
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H43
AIFTA	30/12/2022	2022	0	AI!F46
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G46
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H46
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I46
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J46
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K46
VKFTA	2022	2022	0	VK!E44

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F44
VKFTA	2024	2024	0	VK!G44
VKFTA	2025	2025	0	VK!H44
VKFTA	2026	2026	0	VK!I44
VKFTA	2027	2027	0	VK!J44
VCFTA	2022	2022	0	VC!D45
VCFTA	2023	2023	0	VC!E45
VCFTA	2024	2024	0	VC!F45
VCFTA	2025	2025	0	VC!G45
VCFTA	2026	2026	0	VC!H45
VCFTA	2027	2027	0	VC!I45
VN-EAEU	2022	2022	0	EAV!D46
VN-EAEU	2023	2023	0	EAV!E46
VN-EAEU	2024	2024	0	EAV!F46
VN-EAEU	2025	2025	0	EAV!G46
VN-EAEU	2026	2026	0	EAV!H46
VN-EAEU	2027	2027	0	EAV!I46
AHKFTA	2022	2022	0	AKH!D44
AHKFTA	2023	2023	0	AKH!E44
AHKFTA	2024	2024	0	AKH!F44
AHKFTA	2025	2025	0	AKH!G44
AHKFTA	2026	2026	0	AKH!H44
AHKFTA	2027	2027	0	AKH!I44
EVFTA	2022	2022	0	EV-NK!D43
EVFTA	2023	2023	0	EV-NK!E43
EVFTA	2024	2024	0	EV-NK!F43

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G43
EVFTA	2026	2026	0	EV-NK!H43
EVFTA	2027	2027	0	EV-NK!I43
UKVFTA	2022	2022	0	UKV!D45
UKVFTA	2023	2023	0	UKV!E45
UKVFTA	2024	2024	0	UKV!F45
UKVFTA	2025	2025	0	UKV!G45
UKVFTA	2026	2026	0	UKV!H45
UKVFTA	2027	2027	0	UKV!I45
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D45
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E45
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F45
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G45
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H45
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I45
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J45
RCEP A	2022	2022	0	RCEPT-A!D44
RCEP A	2023	2023	0	RCEPT-A!E44
RCEP A	2024	2024	0	RCEPT-A!F44
RCEP A	2025	2025	0	RCEPT-A!G44
RCEP A	2026	2026	0	RCEPT-A!H44
RCEP A	2027	2027	0	RCEPT-A!I44
RCEP B	2022	2022	0	B!D44
RCEP B	2023	2023	0	B!E44
RCEP B	2024	2024	0	B!F44
RCEP B	2025	2025	0	B!G44

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H44
RCEP B	2027	2027	0	B!I44
RCEP C	2022	2022	0	C!D44
RCEP C	2023	2023	0	C!E44
RCEP C	2024	2024	0	C!F44
RCEP C	2025	2025	0	C!G44
RCEP C	2026	2026	0	C!H44
RCEP C	2027	2027	0	C!I44
RCEP D	2022	2022	0	D!D44
RCEP D	2023	2023	0	D!E44
RCEP D	2024	2024	0	D!F44
RCEP D	2025	2025	0	D!G44
RCEP D	2026	2026	0	D!H44
RCEP D	2027	2027	0	D!I44
RCEP E	2022	2022	0	E!D44
RCEP E	2023	2023	0	E!E44
RCEP E	2024	2024	0	E!F44
RCEP E	2025	2025	0	E!G44
RCEP E	2026	2026	0	E!H44
RCEP E	2027	2027	0	E!I44
RCEP F	2022	2022	0	F!D44
RCEP F	2023	2023	0	F!E44
RCEP F	2024	2024	0	F!F44
RCEP F	2025	2025	0	F!G44
RCEP F	2026	2026	0	F!H44
RCEP F	2027	2027	0	F!I44

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4.3	VI!F39
VIFTA	2025	2025	3.6	VI!G39
VIFTA	2026	2026	2.9	VI!H39
VIFTA	2027	2027	2.1	VI!I39

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0104.10 has 2 lines; 0104.10.90 is distinguished from its siblings by: Other.	0104.10.10 Pure-bred breeding animals	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 "*/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 0104.10.90. 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 0104.10.90 was checked against BT2026 (cell BT2026!N50), 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.