Vietnam Tariff Intelligence

HS 0104.20.90 detail

HS code	0104.20.90
Description	Live sheep and goats / - Goats: / - - Other
Unit	kg/con
Generated	08/11/2026 10:42:28
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/01042090/

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!K53
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N53
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q53
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!E46
ATIGA	2022	2022	0	AT!E47

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F47
ATIGA	2024	2024	0	AT!G47
ATIGA	2025	2025	0	AT!H47
ATIGA	2026	2026	0	AT!I47
ATIGA	2027	2027	0	AT!J47
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E49
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F49
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G49
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H49
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I49
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J49
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E47
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F47
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G47
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H47
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I47
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J47
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F47
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H46
AIFTA	30/12/2022	2022	0	AI!F49
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G49
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H49
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I49
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J49
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K49
VKFTA	2022	2022	0	VK!E47

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F47
VKFTA	2024	2024	0	VK!G47
VKFTA	2025	2025	0	VK!H47
VKFTA	2026	2026	0	VK!I47
VKFTA	2027	2027	0	VK!J47
VCFTA	2022	2022	0	VC!D48
VCFTA	2023	2023	0	VC!E48
VCFTA	2024	2024	0	VC!F48
VCFTA	2025	2025	0	VC!G48
VCFTA	2026	2026	0	VC!H48
VCFTA	2027	2027	0	VC!I48
VN-EAEU	2022	2022	0	EAV!D49
VN-EAEU	2023	2023	0	EAV!E49
VN-EAEU	2024	2024	0	EAV!F49
VN-EAEU	2025	2025	0	EAV!G49
VN-EAEU	2026	2026	0	EAV!H49
VN-EAEU	2027	2027	0	EAV!I49
AHKFTA	2022	2022	0	AKH!D47
AHKFTA	2023	2023	0	AKH!E47
AHKFTA	2024	2024	0	AKH!F47
AHKFTA	2025	2025	0	AKH!G47
AHKFTA	2026	2026	0	AKH!H47
AHKFTA	2027	2027	0	AKH!I47
EVFTA	2022	2022	0	EV-NK!D46
EVFTA	2023	2023	0	EV-NK!E46
EVFTA	2024	2024	0	EV-NK!F46

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G46
EVFTA	2026	2026	0	EV-NK!H46
EVFTA	2027	2027	0	EV-NK!I46
UKVFTA	2022	2022	0	UKV!D48
UKVFTA	2023	2023	0	UKV!E48
UKVFTA	2024	2024	0	UKV!F48
UKVFTA	2025	2025	0	UKV!G48
UKVFTA	2026	2026	0	UKV!H48
UKVFTA	2027	2027	0	UKV!I48
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D48
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E48
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F48
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G48
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H48
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I48
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J48
RCEP A	2022	2022	0	RCEPT-A!D47
RCEP A	2023	2023	0	RCEPT-A!E47
RCEP A	2024	2024	0	RCEPT-A!F47
RCEP A	2025	2025	0	RCEPT-A!G47
RCEP A	2026	2026	0	RCEPT-A!H47
RCEP A	2027	2027	0	RCEPT-A!I47
RCEP B	2022	2022	0	B!D47
RCEP B	2023	2023	0	B!E47
RCEP B	2024	2024	0	B!F47
RCEP B	2025	2025	0	B!G47

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H47
RCEP B	2027	2027	0	B!I47
RCEP C	2022	2022	0	C!D47
RCEP C	2023	2023	0	C!E47
RCEP C	2024	2024	0	C!F47
RCEP C	2025	2025	0	C!G47
RCEP C	2026	2026	0	C!H47
RCEP C	2027	2027	0	C!I47
RCEP D	2022	2022	0	D!D47
RCEP D	2023	2023	0	D!E47
RCEP D	2024	2024	0	D!F47
RCEP D	2025	2025	0	D!G47
RCEP D	2026	2026	0	D!H47
RCEP D	2027	2027	0	D!I47
RCEP E	2022	2022	0	E!D47
RCEP E	2023	2023	0	E!E47
RCEP E	2024	2024	0	E!F47
RCEP E	2025	2025	0	E!G47
RCEP E	2026	2026	0	E!H47
RCEP E	2027	2027	0	E!I47
RCEP F	2022	2022	0	F!D47
RCEP F	2023	2023	0	F!E47
RCEP F	2024	2024	0	F!F47
RCEP F	2025	2025	0	F!G47
RCEP F	2026	2026	0	F!H47
RCEP F	2027	2027	0	F!I47

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4.3	VI!F42
VIFTA	2025	2025	3.6	VI!G42
VIFTA	2026	2026	2.9	VI!H42
VIFTA	2027	2027	2.1	VI!I42

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
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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0104.20 has 2 lines; 0104.20.90 is distinguished from its siblings by: Other.	0104.20.10 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 0104.20.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 5% for 0104.20.90 was checked against BT2026 (cell BT2026!N53), 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)
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.