Vietnam Tariff Intelligence

HS 0105.94.99 detail

HS code	0105.94.99
Description	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls / - Other: / - - Fowls of the species Gallus domesticus: / - - - Other: / - - - - Other
Unit	kg/con
Generated	09/11/2026 04:37:34
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/01059499/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K79
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N79
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q79
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-MY, PH)	0% (except MY, PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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(-KH, LA, MM, PH)	0% (except KH, LA, MM, PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
ATIGA	5	5%	Consolidated BT2026	2026	D	126/2022/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!E73
ATIGA	2022	2022	5	AT!E74
ATIGA	2023	2023	5	AT!F74
ATIGA	2024	2024	5	AT!G74
ATIGA	2025	2025	5	AT!H74
ATIGA	2026	2026	5	AT!I74
ATIGA	2027	2027	5	AT!J74
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E76
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F76
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G76

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H76
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I76
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J76
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E74
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F74
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G74
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H74
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I74
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J74
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F74
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H73
AIFTA	30/12/2022	2022	0	AI!F76
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G76
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H76
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I76
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J76
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K76
VKFTA	2022	2022	0	VK!E74
VKFTA	2023	2023	0	VK!F74
VKFTA	2024	2024	0	VK!G74
VKFTA	2025	2025	0	VK!H74
VKFTA	2026	2026	0	VK!I74
VKFTA	2027	2027	0	VK!J74
VCFTA	2022	2022	0	VC!D75
VCFTA	2023	2023	0	VC!E75
VCFTA	2024	2024	0	VC!F75

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G75
VCFTA	2026	2026	0	VC!H75
VCFTA	2027	2027	0	VC!I75
VN-EAEU	2022	2022	0	EAV!D76
VN-EAEU	2023	2023	0	EAV!E76
VN-EAEU	2024	2024	0	EAV!F76
VN-EAEU	2025	2025	0	EAV!G76
VN-EAEU	2026	2026	0	EAV!H76
VN-EAEU	2027	2027	0	EAV!I76
AHKFTA	2022	2022	5	AKH!D74
AHKFTA	2023	2023	5	AKH!E74
AHKFTA	2024	2024	5	AKH!F74
AHKFTA	2025	2025	5	AKH!G74
AHKFTA	2026	2026	5	AKH!H74
AHKFTA	2027	2027	5	AKH!I74
EVFTA	2022	2022	0	EV-NK!D73
EVFTA	2023	2023	0	EV-NK!E73
EVFTA	2024	2024	0	EV-NK!F73
EVFTA	2025	2025	0	EV-NK!G73
EVFTA	2026	2026	0	EV-NK!H73
EVFTA	2027	2027	0	EV-NK!I73
UKVFTA	2022	2022	0	UKV!D75
UKVFTA	2023	2023	0	UKV!E75
UKVFTA	2024	2024	0	UKV!F75
UKVFTA	2025	2025	0	UKV!G75
UKVFTA	2026	2026	0	UKV!H75

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I75
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D75
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E75
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F75
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G75
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H75
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I75
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J75
RCEP A	2022	2022	0	RCEPT-A!D74
RCEP A	2023	2023	0	RCEPT-A!E74
RCEP A	2024	2024	0	RCEPT-A!F74
RCEP A	2025	2025	0	RCEPT-A!G74
RCEP A	2026	2026	0	RCEPT-A!H74
RCEP A	2027	2027	0	RCEPT-A!I74
RCEP B	2022	2022	0	B!D74
RCEP B	2023	2023	0	B!E74
RCEP B	2024	2024	0	B!F74
RCEP B	2025	2025	0	B!G74
RCEP B	2026	2026	0	B!H74
RCEP B	2027	2027	0	B!I74
RCEP C	2022	2022	0	C!D74
RCEP C	2023	2023	0	C!E74
RCEP C	2024	2024	0	C!F74
RCEP C	2025	2025	0	C!G74
RCEP C	2026	2026	0	C!H74
RCEP C	2027	2027	0	C!I74

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D74
RCEP D	2023	2023	0	D!E74
RCEP D	2024	2024	0	D!F74
RCEP D	2025	2025	0	D!G74
RCEP D	2026	2026	0	D!H74
RCEP D	2027	2027	0	D!I74
RCEP E	2022	2022	0	E!D74
RCEP E	2023	2023	0	E!E74
RCEP E	2024	2024	0	E!F74
RCEP E	2025	2025	0	E!G74
RCEP E	2026	2026	0	E!H74
RCEP E	2027	2027	0	E!I74
RCEP F	2022	2022	0	F!D74
RCEP F	2023	2023	0	F!E74
RCEP F	2024	2024	0	F!F74
RCEP F	2025	2025	0	F!G74
RCEP F	2026	2026	0	F!H74
RCEP F	2027	2027	0	F!I74
VIFTA	2024	2024	4.3	VI!F68
VIFTA	2025	2025	3.6	VI!G68
VIFTA	2026	2026	2.9	VI!H68
VIFTA	2027	2027	2.1	VI!I68

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Giống vật nuôi cấm XK (01/2024/TT-BNNPTNT M3)		01/2024/TT-BNNPTNT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
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): 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 0105.94 has 5 lines; 0105.94.99 is distinguished from its siblings by: Other.	0105.94.10 Breeding fowls, other than fighting cocks; 0105.94.41 Weighing not more than 2 kg; 0105.94.49 Other; 0105.94.91 Weighing not more than 2 kg	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 0105.94.99. 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 10% for 0105.94.99 was checked against BT2026 (cell BT2026!N79), 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)
Giống vật nuôi cấm XK (01/2024/TT-BNNPTNT M3)
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.