Vietnam Tariff Intelligence

HS 0105.99.40 detail

HS code	0105.99.40
Description	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls / - Other: / - - Other: / - - - Other geese, turkeys and guinea fowls
Unit	kg/con
Generated	10/11/2026 01:29:08
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/01059940/

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!K84
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N84
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q84
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
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
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
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!E78

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	5	AT!E79
ATIGA	2023	2023	5	AT!F79
ATIGA	2024	2024	5	AT!G79
ATIGA	2025	2025	5	AT!H79
ATIGA	2026	2026	5	AT!I79
ATIGA	2027	2027	5	AT!J79
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E81
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F81
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G81
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H81
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I81
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J81
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E79
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F79
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G79
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H79
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I79
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J79
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F79
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H78
AIFTA	30/12/2022	2022	0	AI!F81
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G81
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H81
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I81
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J81
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K81

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E79
VKFTA	2023	2023	0	VK!F79
VKFTA	2024	2024	0	VK!G79
VKFTA	2025	2025	0	VK!H79
VKFTA	2026	2026	0	VK!I79
VKFTA	2027	2027	0	VK!J79
VCFTA	2022	2022	0	VC!D80
VCFTA	2023	2023	0	VC!E80
VCFTA	2024	2024	0	VC!F80
VCFTA	2025	2025	0	VC!G80
VCFTA	2026	2026	0	VC!H80
VCFTA	2027	2027	0	VC!I80
VN-EAEU	2022	2022	0	EAV!D81
VN-EAEU	2023	2023	0	EAV!E81
VN-EAEU	2024	2024	0	EAV!F81
VN-EAEU	2025	2025	0	EAV!G81
VN-EAEU	2026	2026	0	EAV!H81
VN-EAEU	2027	2027	0	EAV!I81
AHKFTA	2022	2022	5	AKH!D79
AHKFTA	2023	2023	5	AKH!E79
AHKFTA	2024	2024	5	AKH!F79
AHKFTA	2025	2025	5	AKH!G79
AHKFTA	2026	2026	5	AKH!H79
AHKFTA	2027	2027	5	AKH!I79
EVFTA	2022	2022	0	EV-NK!D78
EVFTA	2023	2023	0	EV-NK!E78

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F78
EVFTA	2025	2025	0	EV-NK!G78
EVFTA	2026	2026	0	EV-NK!H78
EVFTA	2027	2027	0	EV-NK!I78
UKVFTA	2022	2022	0	UKV!D80
UKVFTA	2023	2023	0	UKV!E80
UKVFTA	2024	2024	0	UKV!F80
UKVFTA	2025	2025	0	UKV!G80
UKVFTA	2026	2026	0	UKV!H80
UKVFTA	2027	2027	0	UKV!I80
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D80
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E80
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F80
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G80
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H80
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I80
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J80
RCEP A	2022	2022	0	RCEPT-A!D79
RCEP A	2023	2023	0	RCEPT-A!E79
RCEP A	2024	2024	0	RCEPT-A!F79
RCEP A	2025	2025	0	RCEPT-A!G79
RCEP A	2026	2026	0	RCEPT-A!H79
RCEP A	2027	2027	0	RCEPT-A!I79
RCEP B	2022	2022	0	B!D79
RCEP B	2023	2023	0	B!E79
RCEP B	2024	2024	0	B!F79

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G79
RCEP B	2026	2026	0	B!H79
RCEP B	2027	2027	0	B!I79
RCEP C	2022	2022	0	C!D79
RCEP C	2023	2023	0	C!E79
RCEP C	2024	2024	0	C!F79
RCEP C	2025	2025	0	C!G79
RCEP C	2026	2026	0	C!H79
RCEP C	2027	2027	0	C!I79
RCEP D	2022	2022	0	D!D79
RCEP D	2023	2023	0	D!E79
RCEP D	2024	2024	0	D!F79
RCEP D	2025	2025	0	D!G79
RCEP D	2026	2026	0	D!H79
RCEP D	2027	2027	0	D!I79
RCEP E	2022	2022	0	E!D79
RCEP E	2023	2023	0	E!E79
RCEP E	2024	2024	0	E!F79
RCEP E	2025	2025	0	E!G79
RCEP E	2026	2026	0	E!H79
RCEP E	2027	2027	0	E!I79
RCEP F	2022	2022	0	F!D79
RCEP F	2023	2023	0	F!E79
RCEP F	2024	2024	0	F!F79
RCEP F	2025	2025	0	F!G79
RCEP F	2026	2026	0	F!H79

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I79
VIFTA	2024	2024	4,3	VI!F73
VIFTA	2025	2025	3.6	VI!G73
VIFTA	2026	2026	2.9	VI!H73
VIFTA	2027	2027	2.1	VI!I73

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): 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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 5%, ATIGA 5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0105.99 has 4 lines; 0105.99.40 is distinguished from its siblings by: Other geese, turkeys and guinea fowls.	0105.99.10 Breeding ducks; 0105.99.20 Other ducks; 0105.99.30 Breeding geese, turkeys and guinea fowls	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 0105.99.40. 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 0105.99.40 was checked against BT2026 (cell BT2026!N84), 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 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.