Vietnam Tariff Intelligence

HS 0505.90.90 detail

HS code	0505.90.90
Description	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers / - Other: / - - Other
Unit	kg
Generated	07/11/2026 10:11:05
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/05059090/

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!K946
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N946
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q946
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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	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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E932

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E933
ATIGA	2023	2023	0	AT!F933
ATIGA	2024	2024	0	AT!G933
ATIGA	2025	2025	0	AT!H933
ATIGA	2026	2026	0	AT!I933
ATIGA	2027	2027	0	AT!J933
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E935
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F935
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G935
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H935
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I935
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J935
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E937
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F937
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G937
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H937
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I937
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J937
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F939
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H934
AIFTA	30/12/2022	2022	0	AI!F935
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G935
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H935
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I935
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J935
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K935

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E933
VKFTA	2023	2023	0	VK!F933
VKFTA	2024	2024	0	VK!G933
VKFTA	2025	2025	0	VK!H933
VKFTA	2026	2026	0	VK!I933
VKFTA	2027	2027	0	VK!J933
VCFTA	2022	2022	0	VC!D944
VCFTA	2023	2023	0	VC!E944
VCFTA	2024	2024	0	VC!F944
VCFTA	2025	2025	0	VC!G944
VCFTA	2026	2026	0	VC!H944
VCFTA	2027	2027	0	VC!I944
VN-EAEU	2022	2022	0	EAV!D941
VN-EAEU	2023	2023	0	EAV!E941
VN-EAEU	2024	2024	0	EAV!F941
VN-EAEU	2025	2025	0	EAV!G941
VN-EAEU	2026	2026	0	EAV!H941
VN-EAEU	2027	2027	0	EAV!I941
VNCU	2022	2022	0	VNCU!D190
VNCU	2023 - 2027		0	VNCU!E190
AHKFTA	2022	2022	0	AKH!D950
AHKFTA	2023	2023	0	AKH!E950
AHKFTA	2024	2024	0	AKH!F950
AHKFTA	2025	2025	0	AKH!G950
AHKFTA	2026	2026	0	AKH!H950
AHKFTA	2027	2027	0	AKH!I950

FTA	Period	Year	Source value	Source
EVFTA	2022	2022	0	EV-NK!D934
EVFTA	2023	2023	0	EV-NK!E934
EVFTA	2024	2024	0	EV-NK!F934
EVFTA	2025	2025	0	EV-NK!G934
EVFTA	2026	2026	0	EV-NK!H934
EVFTA	2027	2027	0	EV-NK!I934
UKVFTA	2022	2022	0	UKV!D936
UKVFTA	2023	2023	0	UKV!E936
UKVFTA	2024	2024	0	UKV!F936
UKVFTA	2025	2025	0	UKV!G936
UKVFTA	2026	2026	0	UKV!H936
UKVFTA	2027	2027	0	UKV!I936
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D934
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E934
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F934
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G934
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H934
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I934
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J934
RCEP A	2022	2022	0	RCEPT-A!D937
RCEP A	2023	2023	0	RCEPT-A!E937
RCEP A	2024	2024	0	RCEPT-A!F937
RCEP A	2025	2025	0	RCEPT-A!G937
RCEP A	2026	2026	0	RCEPT-A!H937
RCEP A	2027	2027	0	RCEPT-A!I937
RCEP B	2022	2022	0	B!D937

FTA	Period	Year	Source value	Source
RCEP B	2023	2023	0	B!E937
RCEP B	2024	2024	0	B!F937
RCEP B	2025	2025	0	B!G937
RCEP B	2026	2026	0	B!H937
RCEP B	2027	2027	0	B!I937
RCEP C	2022	2022	0	C!D937
RCEP C	2023	2023	0	C!E937
RCEP C	2024	2024	0	C!F937
RCEP C	2025	2025	0	C!G937
RCEP C	2026	2026	0	C!H937
RCEP C	2027	2027	0	C!I937
RCEP D	2022	2022	0	D!D937
RCEP D	2023	2023	0	D!E937
RCEP D	2024	2024	0	D!F937
RCEP D	2025	2025	0	D!G937
RCEP D	2026	2026	0	D!H937
RCEP D	2027	2027	0	D!I937
RCEP E	2022	2022	0	E!D937
RCEP E	2023	2023	0	E!E937
RCEP E	2024	2024	0	E!F937
RCEP E	2025	2025	0	E!G937
RCEP E	2026	2026	0	E!H937
RCEP E	2027	2027	0	E!I937
RCEP F	2022	2022	0	F!D937
RCEP F	2023	2023	0	F!E937
RCEP F	2024	2024	0	F!F937

FTA	Period	Year	Source value	Source
RCEP F	2025	2025	0	F!G937
RCEP F	2026	2026	0	F!H937
RCEP F	2027	2027	0	F!I937
VIFTA	2024	2024	3.3	VI!F909
VIFTA	2025	2025	1.7	VI!G909
VIFTA	2026	2026	0	VI!H909
VIFTA	2027	2027	0	VI!I909

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 0505.90 has 2 lines; 0505.90.90 is distinguished from its siblings by: Other.	0505.90.10 Duck feathers	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 0505.90.90. 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 0505.90.90 was checked against BT2026 (cell BT2026!N946), 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.