Vietnam Tariff Intelligence

HS 0407.11.10 detail

HS code	0407.11.10
Description	Birds’ eggs, in shell, fresh, preserved or cooked / - Fertilised eggs for incubation: / - - Of fowls of the species Gallus domesticus: / - - - For breeding
Unit	quả/kg
Generated	07/11/2026 12:59:33
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/04071110/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K891
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N891
VAT	*/8/10	* / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q891
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	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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	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
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E879
ATIGA	2022	2022	0	AT!E880
ATIGA	2023	2023	0	AT!F880
ATIGA	2024	2024	0	AT!G880
ATIGA	2025	2025	0	AT!H880
ATIGA	2026	2026	0	AT!I880
ATIGA	2027	2027	0	AT!J880
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E882
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F882
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G882

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H882
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I882
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J882
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E884
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F884
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G884
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H884
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I884
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J884
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F886
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H881
AIFTA	30/12/2022	2022	*	AI!F882
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G882
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H882
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I882
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J882
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K882
VKFTA	2022	2022	0	VK!E880
VKFTA	2023	2023	0	VK!F880
VKFTA	2024	2024	0	VK!G880
VKFTA	2025	2025	0	VK!H880
VKFTA	2026	2026	0	VK!I880
VKFTA	2027	2027	0	VK!J880
VCFTA	2022	2022	0	VC!D891
VCFTA	2023	2023	0	VC!E891
VCFTA	2024	2024	0	VC!F891

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G891
VCFTA	2026	2026	0	VC!H891
VCFTA	2027	2027	0	VC!I891
VN-EAEU	2022	2022	0	EAV!D888
VN-EAEU	2023	2023	0	EAV!E888
VN-EAEU	2024	2024	0	EAV!F888
VN-EAEU	2025	2025	0	EAV!G888
VN-EAEU	2026	2026	0	EAV!H888
VN-EAEU	2027	2027	0	EAV!I888
AHKFTA	2022	2022	0	AKH!D897
AHKFTA	2023	2023	0	AKH!E897
AHKFTA	2024	2024	0	AKH!F897
AHKFTA	2025	2025	0	AKH!G897
AHKFTA	2026	2026	0	AKH!H897
AHKFTA	2027	2027	0	AKH!I897
EVFTA	2022	2022	0	EV-NK!D881
EVFTA	2023	2023	0	EV-NK!E881
EVFTA	2024	2024	0	EV-NK!F881
EVFTA	2025	2025	0	EV-NK!G881
EVFTA	2026	2026	0	EV-NK!H881
EVFTA	2027	2027	0	EV-NK!I881
UKVFTA	2022	2022	0	UKV!D883
UKVFTA	2023	2023	0	UKV!E883
UKVFTA	2024	2024	0	UKV!F883
UKVFTA	2025	2025	0	UKV!G883
UKVFTA	2026	2026	0	UKV!H883

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I883
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D881
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E881
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F881
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G881
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H881
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I881
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J881
RCEP A	2022	2022	0	RCEPT-A!D884
RCEP A	2023	2023	0	RCEPT-A!E884
RCEP A	2024	2024	0	RCEPT-A!F884
RCEP A	2025	2025	0	RCEPT-A!G884
RCEP A	2026	2026	0	RCEPT-A!H884
RCEP A	2027	2027	0	RCEPT-A!I884
RCEP B	2022	2022	0	B!D884
RCEP B	2023	2023	0	B!E884
RCEP B	2024	2024	0	B!F884
RCEP B	2025	2025	0	B!G884
RCEP B	2026	2026	0	B!H884
RCEP B	2027	2027	0	B!I884
RCEP C	2022	2022	0	C!D884
RCEP C	2023	2023	0	C!E884
RCEP C	2024	2024	0	C!F884
RCEP C	2025	2025	0	C!G884
RCEP C	2026	2026	0	C!H884
RCEP C	2027	2027	0	C!I884

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D884
RCEP D	2023	2023	0	D!E884
RCEP D	2024	2024	0	D!F884
RCEP D	2025	2025	0	D!G884
RCEP D	2026	2026	0	D!H884
RCEP D	2027	2027	0	D!I884
RCEP E	2022	2022	0	E!D884
RCEP E	2023	2023	0	E!E884
RCEP E	2024	2024	0	E!F884
RCEP E	2025	2025	0	E!G884
RCEP E	2026	2026	0	E!H884
RCEP E	2027	2027	0	E!I884
RCEP F	2022	2022	0	F!D884
RCEP F	2023	2023	0	F!E884
RCEP F	2024	2024	0	F!F884
RCEP F	2025	2025	0	F!G884
RCEP F	2026	2026	0	F!H884
RCEP F	2027	2027	0	F!I884
VIFTA	2024	2024	0	VI!F862
VIFTA	2025	2025	0	VI!G862
VIFTA	2026	2026	0	VI!H862
VIFTA	2027	2027	0	VI!I862

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): Hạn ngạch thuế quan (12/2018/TT-BTC)		12/2018/TT-BTC	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
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 0407.11 has 2 lines; 0407.11.10 is distinguished from its siblings by: For breeding.	0407.11.90 Other	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 "*/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 0407.11.10. 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 0% for 0407.11.10 was checked against BT2026 (cell BT2026!N891), 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
Hạn ngạch thuế quan (12/2018/TT-BTC)
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)

Item policy
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.