

HS 0409.00.00 detail

HS code	0409.00.00
Description	Natural honey
Unit	kg
Generated	01/11/2026 09:29:09
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/04090000/

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!K916
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N916
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q916
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
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(-MY, KR)	0% (except MY, KR)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	4	4%	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!E906
ATIGA	2022	2022	0	AT!E907
ATIGA	2023	2023	0	AT!F907
ATIGA	2024	2024	0	AT!G907
ATIGA	2025	2025	0	AT!H907
ATIGA	2026	2026	0	AT!I907
ATIGA	2027	2027	0	AT!J907
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E909
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F909
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G909

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H909
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I909
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J909
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E911
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F911
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G911
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H911
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I911
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J911
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F913
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H908
AIFTA	30/12/2022	2022	0	AI!F909
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G909
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H909
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I909
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J909
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K909
VKFTA	2022	2022	0	VK!E907
VKFTA	2023	2023	0	VK!F907
VKFTA	2024	2024	0	VK!G907
VKFTA	2025	2025	0	VK!H907
VKFTA	2026	2026	0	VK!I907
VKFTA	2027	2027	0	VK!J907
VCFTA	2022	2022	0	VC!D918
VCFTA	2023	2023	0	VC!E918
VCFTA	2024	2024	0	VC!F918

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G918
VCFTA	2026	2026	0	VC!H918
VCFTA	2027	2027	0	VC!I918
VN-EAEU	2022	2022	0	EAV!D915
VN-EAEU	2023	2023	0	EAV!E915
VN-EAEU	2024	2024	0	EAV!F915
VN-EAEU	2025	2025	0	EAV!G915
VN-EAEU	2026	2026	0	EAV!H915
VN-EAEU	2027	2027	0	EAV!I915
VNCU	2022	2022	0	VNCU!D181
VNCU	2023 - 2027		0	VNCU!E181
AHKFTA	2022	2022	0	AKH!D924
AHKFTA	2023	2023	0	AKH!E924
AHKFTA	2024	2024	0	AKH!F924
AHKFTA	2025	2025	0	AKH!G924
AHKFTA	2026	2026	0	AKH!H924
AHKFTA	2027	2027	0	AKH!I924
EVFTA	2022	2022	0	EV-NK!D908
EVFTA	2023	2023	0	EV-NK!E908
EVFTA	2024	2024	0	EV-NK!F908
EVFTA	2025	2025	0	EV-NK!G908
EVFTA	2026	2026	0	EV-NK!H908
EVFTA	2027	2027	0	EV-NK!I908
UKVFTA	2022	2022	0	UKV!D910
UKVFTA	2023	2023	0	UKV!E910
UKVFTA	2024	2024	0	UKV!F910

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G910
UKVFTA	2026	2026	0	UKV!H910
UKVFTA	2027	2027	0	UKV!I910
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D908
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E908
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F908
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G908
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H908
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I908
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J908
RCEP A	2022	2022	0	RCEPT-A!D911
RCEP A	2023	2023	0	RCEPT-A!E911
RCEP A	2024	2024	0	RCEPT-A!F911
RCEP A	2025	2025	0	RCEPT-A!G911
RCEP A	2026	2026	0	RCEPT-A!H911
RCEP A	2027	2027	0	RCEPT-A!I911
RCEP B	2022	2022	0	B!D911
RCEP B	2023	2023	0	B!E911
RCEP B	2024	2024	0	B!F911
RCEP B	2025	2025	0	B!G911
RCEP B	2026	2026	0	B!H911
RCEP B	2027	2027	0	B!I911
RCEP C	2022	2022	0	C!D911
RCEP C	2023	2023	0	C!E911
RCEP C	2024	2024	0	C!F911
RCEP C	2025	2025	0	C!G911

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	0	C!H911
RCEP C	2027	2027	0	C!I911
RCEP D	2022	2022	0	D!D911
RCEP D	2023	2023	0	D!E911
RCEP D	2024	2024	0	D!F911
RCEP D	2025	2025	0	D!G911
RCEP D	2026	2026	0	D!H911
RCEP D	2027	2027	0	D!I911
RCEP E	2022	2022	0	E!D911
RCEP E	2023	2023	0	E!E911
RCEP E	2024	2024	0	E!F911
RCEP E	2025	2025	0	E!G911
RCEP E	2026	2026	0	E!H911
RCEP E	2027	2027	0	E!I911
RCEP F	2022	2022	0	F!D911
RCEP F	2023	2023	0	F!E911
RCEP F	2024	2024	0	F!F911
RCEP F	2025	2025	0	F!G911
RCEP F	2026	2026	0	F!H911
RCEP F	2027	2027	0	F!I911
VIFTA	2024	2024	8	VI!F887
VIFTA	2025	2025	6	VI!G887
VIFTA	2026	2026	4	VI!H887
VIFTA	2027	2027	2	VI!I887

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): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Dược liệu làm thuốc XK, NK (09/2024/TT-BYT-DM11)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrument cited in source; validity not verified
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 0409.00.00. 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 0409.00.00 was checked against BT2026 (cell BT2026!N916), 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
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)
Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)
Dược liệu làm thuốc XK, NK (09/2024/TT-BYT-DM11)

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.