Vietnam Tariff Intelligence

HS 0410.90.20 detail

HS code	0410.90.20
Description	Insects and other edible products of animal origin, not elsewhere specified or included / - Other: / - - Turtles' eggs
Unit	kg
Generated	03/11/2026 10:32:27
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/04109020/

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!K921
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N921
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q921
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	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

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
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
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E912
ATIGA	2022	2022	0	AT!E913
ATIGA	2023	2023	0	AT!F913
ATIGA	2024	2024	0	AT!G913
ATIGA	2025	2025	0	AT!H913
ATIGA	2026	2026	0	AT!I913
ATIGA	2027	2027	0	AT!J913
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E915
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F915
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G915

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H915
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I915
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J915
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E917
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F917
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G917
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H917
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I917
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J917
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F919
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H914
AIFTA	30/12/2022	2022	0	AI!F915
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G915
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H915
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I915
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J915
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K915
VKFTA	2022	2022	0	VK!E913
VKFTA	2023	2023	0	VK!F913
VKFTA	2024	2024	0	VK!G913
VKFTA	2025	2025	0	VK!H913
VKFTA	2026	2026	0	VK!I913
VKFTA	2027	2027	0	VK!J913
VCFTA	2022	2022	0	VC!D924
VCFTA	2023	2023	0	VC!E924
VCFTA	2024	2024	0	VC!F924

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G924
VCFTA	2026	2026	0	VC!H924
VCFTA	2027	2027	0	VC!I924
VN-EAEU	2022	2022	0	EAV!D921
VN-EAEU	2023	2023	0	EAV!E921
VN-EAEU	2024	2024	0	EAV!F921
VN-EAEU	2025	2025	0	EAV!G921
VN-EAEU	2026	2026	0	EAV!H921
VN-EAEU	2027	2027	0	EAV!I921
AHKFTA	2022	2022	0	AKH!D930
AHKFTA	2023	2023	0	AKH!E930
AHKFTA	2024	2024	0	AKH!F930
AHKFTA	2025	2025	0	AKH!G930
AHKFTA	2026	2026	0	AKH!H930
AHKFTA	2027	2027	0	AKH!I930
EVFTA	2022	2022	2,5	EV-NK!D914
EVFTA	2023	2023	1,6	EV-NK!E914
EVFTA	2024	2024	0,8	EV-NK!F914
EVFTA	2025	2025	0	EV-NK!G914
EVFTA	2026	2026	0	EV-NK!H914
EVFTA	2027	2027	0	EV-NK!I914
UKVFTA	2022	2022	2,5	UKV!D916
UKVFTA	2023	2023	1,6	UKV!E916
UKVFTA	2024	2024	0,8	UKV!F916
UKVFTA	2025	2025	0	UKV!G916
UKVFTA	2026	2026	0	UKV!H916

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I916
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D914
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E914
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F914
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G914
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H914
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I914
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J914
RCEP A	2022	2022	0	RCEPT-A!D917
RCEP A	2023	2023	0	RCEPT-A!E917
RCEP A	2024	2024	0	RCEPT-A!F917
RCEP A	2025	2025	0	RCEPT-A!G917
RCEP A	2026	2026	0	RCEPT-A!H917
RCEP A	2027	2027	0	RCEPT-A!I917
RCEP B	2022	2022	0	B!D917
RCEP B	2023	2023	0	B!E917
RCEP B	2024	2024	0	B!F917
RCEP B	2025	2025	0	B!G917
RCEP B	2026	2026	0	B!H917
RCEP B	2027	2027	0	B!I917
RCEP C	2022	2022	0	C!D917
RCEP C	2023	2023	0	C!E917
RCEP C	2024	2024	0	C!F917
RCEP C	2025	2025	0	C!G917
RCEP C	2026	2026	0	C!H917
RCEP C	2027	2027	0	C!I917

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D917
RCEP D	2023	2023	0	D!E917
RCEP D	2024	2024	0	D!F917
RCEP D	2025	2025	0	D!G917
RCEP D	2026	2026	0	D!H917
RCEP D	2027	2027	0	D!I917
RCEP E	2022	2022	0	E!D917
RCEP E	2023	2023	0	E!E917
RCEP E	2024	2024	0	E!F917
RCEP E	2025	2025	0	E!G917
RCEP E	2026	2026	0	E!H917
RCEP E	2027	2027	0	E!I917
RCEP F	2022	2022	0	F!D917
RCEP F	2023	2023	0	F!E917
RCEP F	2024	2024	0	F!F917
RCEP F	2025	2025	0	F!G917
RCEP F	2026	2026	0	F!H917
RCEP F	2027	2027	0	F!I917
VIFTA	2024	2024	*	VI!F892
VIFTA	2025	2025	*	VI!G892
VIFTA	2026	2026	*	VI!H892
VIFTA	2027	2027	*	VI!I892

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0410.90 has 3 lines; 0410.90.20 is distinguished from its siblings by: Turtles' eggs.	0410.90.10 Birds' nests; 0410.90.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	0410.90.20 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0410.90.20	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 0410.90.20. 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 0410.90.20 was checked against BT2026 (cell BT2026!N921), 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)*

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.