Vietnam Tariff Intelligence

HS 0410.90.90 detail

HS code	0410.90.90
Description	Insects and other edible products of animal origin, not elsewhere specified or included / - Other: / - - Other
Unit	kg
Generated	31/10/2026 18:43:35
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/04109090/

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!K922
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N922
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q922
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!E913
ATIGA	2022	2022	0	AT!E914
ATIGA	2023	2023	0	AT!F914
ATIGA	2024	2024	0	AT!G914
ATIGA	2025	2025	0	AT!H914
ATIGA	2026	2026	0	AT!I914
ATIGA	2027	2027	0	AT!J914
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E916
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F916
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G916

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H916
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I916
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J916
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E918
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F918
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G918
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H918
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I918
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J918
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F920
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H915
AIFTA	30/12/2022	2022	0	AI!F916
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G916
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H916
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I916
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J916
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K916
VKFTA	2022	2022	0	VK!E914
VKFTA	2023	2023	0	VK!F914
VKFTA	2024	2024	0	VK!G914
VKFTA	2025	2025	0	VK!H914
VKFTA	2026	2026	0	VK!I914
VKFTA	2027	2027	0	VK!J914
VCFTA	2022	2022	0	VC!D925
VCFTA	2023	2023	0	VC!E925
VCFTA	2024	2024	0	VC!F925

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G925
VCFTA	2026	2026	0	VC!H925
VCFTA	2027	2027	0	VC!I925
VN-EAEU	2022	2022	0	EAV!D922
VN-EAEU	2023	2023	0	EAV!E922
VN-EAEU	2024	2024	0	EAV!F922
VN-EAEU	2025	2025	0	EAV!G922
VN-EAEU	2026	2026	0	EAV!H922
VN-EAEU	2027	2027	0	EAV!I922
AHKFTA	2022	2022	0	AKH!D931
AHKFTA	2023	2023	0	AKH!E931
AHKFTA	2024	2024	0	AKH!F931
AHKFTA	2025	2025	0	AKH!G931
AHKFTA	2026	2026	0	AKH!H931
AHKFTA	2027	2027	0	AKH!I931
EVFTA	2022	2022	2,5	EV-NK!D915
EVFTA	2023	2023	1,6	EV-NK!E915
EVFTA	2024	2024	0,8	EV-NK!F915
EVFTA	2025	2025	0	EV-NK!G915
EVFTA	2026	2026	0	EV-NK!H915
EVFTA	2027	2027	0	EV-NK!I915
UKVFTA	2022	2022	2,5	UKV!D917
UKVFTA	2023	2023	1,6	UKV!E917
UKVFTA	2024	2024	0,8	UKV!F917
UKVFTA	2025	2025	0	UKV!G917
UKVFTA	2026	2026	0	UKV!H917

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I917
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D915
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E915
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F915
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G915
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H915
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I915
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J915
RCEP A	2022	2022	0	RCEPT-A!D918
RCEP A	2023	2023	0	RCEPT-A!E918
RCEP A	2024	2024	0	RCEPT-A!F918
RCEP A	2025	2025	0	RCEPT-A!G918
RCEP A	2026	2026	0	RCEPT-A!H918
RCEP A	2027	2027	0	RCEPT-A!I918
RCEP B	2022	2022	0	B!D918
RCEP B	2023	2023	0	B!E918
RCEP B	2024	2024	0	B!F918
RCEP B	2025	2025	0	B!G918
RCEP B	2026	2026	0	B!H918
RCEP B	2027	2027	0	B!I918
RCEP C	2022	2022	0	C!D918
RCEP C	2023	2023	0	C!E918
RCEP C	2024	2024	0	C!F918
RCEP C	2025	2025	0	C!G918
RCEP C	2026	2026	0	C!H918
RCEP C	2027	2027	0	C!I918

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D918
RCEP D	2023	2023	0	D!E918
RCEP D	2024	2024	0	D!F918
RCEP D	2025	2025	0	D!G918
RCEP D	2026	2026	0	D!H918
RCEP D	2027	2027	0	D!I918
RCEP E	2022	2022	0	E!D918
RCEP E	2023	2023	0	E!E918
RCEP E	2024	2024	0	E!F918
RCEP E	2025	2025	0	E!G918
RCEP E	2026	2026	0	E!H918
RCEP E	2027	2027	0	E!I918
RCEP F	2022	2022	0	F!D918
RCEP F	2023	2023	0	F!E918
RCEP F	2024	2024	0	F!F918
RCEP F	2025	2025	0	F!G918
RCEP F	2026	2026	0	F!H918
RCEP F	2027	2027	0	F!I918
VIFTA	2024	2024	*	VI!F893
VIFTA	2025	2025	*	VI!G893
VIFTA	2026	2026	*	VI!H893
VIFTA	2027	2027	*	VI!I893

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; 0410.90.90 is distinguished from its siblings by: Other.	0410.90.10 Birds' nests; 0410.90.20 Turtles' eggs	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	0410.90.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0410.90.90	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 0410.90.90. 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 0410.90.90 was checked against BT2026 (cell BT2026!N922), 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.