Vietnam Tariff Intelligence

Import Tariff Advisory Report – 0403.20.91

HS code	0403.20.91 Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa / - Yogurt: / - - Other: / - - - Flavoured or containing added fruits (including pulp and jams), nuts or cocoa
Product description	
Country of origin	Not provided
Import date	2026-11-16 (data year 2026)
Generated	16/11/2026 18:09:37
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/tools/tariff-advisor/?hs=04032091

Recommended Tariff Options

#	Tariff scheme	Source value	Published rate	Recommendation	Ranking criteria	Proof of origin
1	AANZFTA	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	AANZ
2	ACFTA	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	E
3	AIFTA	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	AI
4	AJCEP	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	AJ
5	AKFTA	0(-KR)	0% (except KR)	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	AK
6	ATIGA	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	D
7	CPTPP	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	CPTPP

#	Tariff scheme	Source value	Published rate	Recommendation	Ranking criteria	Proof of origin
8	EVFTA	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	EUR.1
9	RCEP (Annex A)	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	RCEP Form / Declaration of origin
10	RCEP (Annex B)	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	RCEP Form / Declaration of origin
11	RCEP (Annex C)	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	RCEP Form / Declaration of origin
12	RCEP (Annex D)	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	RCEP Form / Declaration of origin
13	RCEP (Annex E)	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	RCEP Form / Declaration of origin
14	RCEP (Annex F)	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	RCEP Form / Declaration of origin
15	UKVFTA	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	EUR.1
16	VCFTA	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	VC
17	VJEPA	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	JV · Form VJ
18	VKFTA	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	VK
19	VN-EAEU	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	EAV
20	VN-LAO	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	S
21	AHKFTA	7	7%	Documentation Required	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	AHK
22	VIFTA	2.8	2.8%	Documentation Required	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✗; Verified: ✗	Form VI (verify)

#	Tariff scheme	Source value	Published rate	Recommendation	Ranking criteria	Proof of origin
23	VN-CAM		No data	Eligibility Not Confirmed	Rate: ✗; Country: ?; Year: ✗; Documents: ?; Legal: ✓; Verified: ✗	S
24	VNCU		No data	Eligibility Not Confirmed	Rate: ✗; Country: ?; Year: ✗; Documents: ?; Legal: ✓; Verified: ✗	VNCB · Form VC (Cuba)

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)		1182/QĐ-BCT-PL	Prepare inspection/certification filings under the cited instruments before clearance.	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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0403.20 has 4 lines; 0403.20.91 is distinguished from its siblings by: Flavoured or containing added fruits (including pulp and jams), nuts or cocoa.	0403.20.11 Flavoured or containing added fruits (including pulp and jams), nuts or cocoa; 0403.20.19 Other; 0403.20.99 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	0403.20.91 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0403.20.91	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 "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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 0403.20.91. 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 20% for 0403.20.91 was checked against BT2026 (cell BT2026!N856), 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

Required Documentation

Required Documentation	Notes
Commercial invoice	Goods description, unit price and Incoterm must match the declaration and C/O.
Packing list	
Bill of lading / air waybill	Evidence of direct consignment for FTA claims.
Import customs declaration (VNACCS)	Declare HS code, tariff schedule code and origin.
Sales contract	
Technical documents (catalogue, drawings, mill test certificate)	Supports classification features (material, dimensions, processing level).
Specialised inspection registration / conformity certificate	
Quarantine certificate	

Recommended Next Actions

#	Recommended action
1	Prepare inspection/certification filings under the cited instruments before clearance.
2	Register for animal/plant quarantine as required.
3	Verify the distinguishing features; consider an advance classification ruling if uncertain.
4	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.
5	Enter the country of origin to compare preferential schedules.

#	Recommended action
6	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).

Rates: consolidated BT2026 tariff

FTA schedules: worksheets AC, AT, AJ, VJ, AK, AANZ, AI, VK, VC, EAV, CPTPP, AKH, EV-NK, VNCU, UKV, VI, VNCAM, RCEP A–F

FTA parties, country codes: reference data

Advisory rules, mappings: advisory data

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.