Vietnam Tariff Intelligence

Import Tariff Advisory Report – 0407.90.10

HS code	0407.90.10 Birds’ eggs, in shell, fresh, preserved or cooked / - Other: / - - Of fowls of the species Gallus domesticus
Product description	
Country of origin	Not provided
Import date	2026-11-19 (data year 2026)
Generated	19/11/2026 07:12:29
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=04079010

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	AJCEP	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	AJ
3	CPTPP	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	CPTPP
4	VJEPA	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	JV · Form VJ
5	VN-LAO	2.5	2.5%	Documentation Required	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	S
6	ATIGA	5	5%	Documentation Required	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	D
7	EVFTA	10,9	10.9%	Documentation Required	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	EUR.1

#	Tariff scheme	Source value	Published rate	Recommendation	Ranking criteria	Proof of origin
8	UKVFTA	10,9	10.9%	Documentation Required	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	EUR.1
9	VCFTA	24	24%	Documentation Required	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	VC
10	VKFTA	30	30%	Documentation Required	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	VK
11	VIFTA	30	30%	Documentation Required	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✗; Verified: ✗	Form VI (verify)
12	VN-EAEU	Q	Q	Eligibility Not Confirmed	Rate: ✗; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	EAV
13	VN-CAM		No data	Eligibility Not Confirmed	Rate: ✗; Country: ?; Year: ✗; Documents: ?; Legal: ✓; Verified: ✗	S
14	VNCU		No data	Eligibility Not Confirmed	Rate: ✗; Country: ?; Year: ✗; Documents: ?; Legal: ✓; Verified: ✗	VNCB · Form VC (Cuba)
15	ACFTA	50	50%	No Saving vs MFN	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	E
16	AHKFTA	*	* not eligible	Not Applicable	Rate: ✗; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	AHK
17	AIFTA	*	* not eligible	Not Applicable	Rate: ✗; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	AI
18	AKFTA	*	* not eligible	Not Applicable	Rate: ✗; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	AK
19	RCEP (Annex A)	*	* not eligible	Not Applicable	Rate: ✗; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	RCEP Form / Declaration of origin
20	RCEP (Annex B)	*	* not eligible	Not Applicable	Rate: ✗; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	RCEP Form / Declaration of origin
21	RCEP (Annex C)	*	* not eligible	Not Applicable	Rate: ✗; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	RCEP Form / Declaration of origin
22	RCEP (Annex D)	*	* not eligible	Not Applicable	Rate: ✗; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	RCEP Form / Declaration of origin

#	Tariff scheme	Source value	Published rate	Recommendation	Ranking criteria	Proof of origin
23	RCEP (Annex E)	*	* not eligible	Not Applicable	Rate: ✗; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	RCEP Form / Declaration of origin
24	RCEP (Annex F)	*	* not eligible	Not Applicable	Rate: ✗; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	RCEP Form / Declaration of origin

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-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
FTA-005	YELLOW	Tariff quota (MFN)	MFN rate "40 (NHN: 80)": in-quota 40%, out-of-quota 80%.		12/2018/TT-BCT	Confirm tariff-quota allocation before budgeting.	Not verified – check required
FTA-005	YELLOW	Tariff quota (NKTT)	NKTT rate "60 (NHN: 120)": in-quota 60%, out-of-quota 120%.		12/2018/TT-BCT	Confirm tariff-quota allocation before budgeting.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (40%) in the source tariff – claiming the FTA brings no saving.	MFN 40%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0407.90 has 3 lines; 0407.90.10 is distinguished from its siblings by: Of fowls of the species Gallus domesticus.	0407.90.20 Of ducks; 0407.90.90 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 "*/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

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 0407.90.10. 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 40% · out-of-quota 80% for 0407.90.10 was checked against BT2026 (cell BT2026!N906), 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).
Licence / authorisation from the competent authority	
Quarantine certificate	

Recommended Next Actions

#	Recommended action
1	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.
2	Register for animal/plant quarantine as required.
3	Confirm tariff-quota allocation before budgeting.
4	Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.
5	Verify the distinguishing features; consider an advance classification ruling if uncertain.
6	Enter the country of origin to compare preferential schedules.

#	Recommended action
7	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.