Vietnam Tariff Intelligence

FTA rate comparison – 0405.90.90

HS code	0405.90.90 Butter and other fats and oils derived from milk; dairy spreads / - Other: / - - Other
Country of origin	— Not selected —
Import date	2026-11-05
Generated	05/11/2026 16:14:17
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/fta/compare/?hs=04059090

FTA rate comparison

Tariff scheme	Source value	Potentially applicable rate	Below MFN (pts)	Eligibility	Recommendation	Data basis
Ordinary import duty	7.5	7.5%		When MFN conditions are not met		BT2026
MFN	5	5%		Applies to WTO/MFN partners		BT2026
AANZFTA	0	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026 2022 - 2027 (một mức cho cả giai đoạn)
ACFTA	0	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026 2022 - 2027 (một mức cho cả giai đoạn)
AIFTA	0	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026 01/01/2026 - 31/12/2026
AJCEP	0	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026 01/4/2026 - 31/3/2027
AKFTA	0(-KR)	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026 2022 - 2027 (một mức cho cả giai đoạn)
ATIGA	0	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026 2026
CPTPP	0	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026 (VI)
EVFTA	0	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026 2026
UKVFTA	0	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026 2026

Tariff scheme	Source value	Potentially applicable rate	Below MFN (pts)	Eligibility	Recommendation	Data basis
VCFTA	0	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026 2026
VJEPA	0	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026 01/4/2026 - 31/3/2027
VKFTA	0	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026 2026
VN-EAEU	0	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026 2026
VN-LAO	0	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026
VIFTA	0	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026 2026
AHKFTA	3	3%	2.00	Eligibility Not Verified	Documentation Required	Consolidated BT2026 2026
VN-CAM		No data		Eligibility Not Verified	Eligibility Not Confirmed	No data
VNCU		No data		Eligibility Not Verified	Eligibility Not Confirmed	No data
RCEP (Annex A)	7,5	7.5%	-2.50	Eligibility Not Verified	No Saving vs MFN	Consolidated BT2026 2026
RCEP (Annex B)	7,5	7.5%	-2.50	Eligibility Not Verified	No Saving vs MFN	Consolidated BT2026 2026
RCEP (Annex C)	7,5	7.5%	-2.50	Eligibility Not Verified	No Saving vs MFN	Consolidated BT2026 2026
RCEP (Annex E)	7,5	7.5%	-2.50	Eligibility Not Verified	No Saving vs MFN	Consolidated BT2026 2026
RCEP (Annex F)	7,5	7.5%	-2.50	Eligibility Not Verified	No Saving vs MFN	Consolidated BT2026 2026
RCEP (Annex D)	8,2	8.2%	-3.20	Eligibility Not Verified	No Saving vs MFN	Consolidated BT2026 2026

"Published rate" comes from the source tariff. "Potentially applicable rate" is the numeric value after country exclusions; FTA eligibility always remains unverified.

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.