Vietnam Tariff Intelligence

HS 0406.10.20 detail

HS code	0406.10.20
Description	Cheese and curd / - Fresh (unripened or uncured) cheese, including whey cheese, and curd: / - - Curd
Unit	kg
Generated	02/11/2026 06:15:32
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/04061020/

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!K881
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N881
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q881
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!E868
ATIGA	2022	2022	0	AT!E869
ATIGA	2023	2023	0	AT!F869
ATIGA	2024	2024	0	AT!G869
ATIGA	2025	2025	0	AT!H869
ATIGA	2026	2026	0	AT!I869
ATIGA	2027	2027	0	AT!J869
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E871
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F871
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G871

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H871
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I871
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J871
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E873
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F873
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G873
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H873
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I873
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J873
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F875
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H870
AIFTA	30/12/2022	2022	0	AI!F871
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G871
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H871
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I871
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J871
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K871
VKFTA	2022	2022	0	VK!E869
VKFTA	2023	2023	0	VK!F869
VKFTA	2024	2024	0	VK!G869
VKFTA	2025	2025	0	VK!H869
VKFTA	2026	2026	0	VK!I869
VKFTA	2027	2027	0	VK!J869
VCFTA	2022	2022	2	VC!D880
VCFTA	2023	2023	1	VC!E880
VCFTA	2024	2024	0	VC!F880

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G880
VCFTA	2026	2026	0	VC!H880
VCFTA	2027	2027	0	VC!I880
VN-EAEU	2022	2022	0	EAV!D877
VN-EAEU	2023	2023	0	EAV!E877
VN-EAEU	2024	2024	0	EAV!F877
VN-EAEU	2025	2025	0	EAV!G877
VN-EAEU	2026	2026	0	EAV!H877
VN-EAEU	2027	2027	0	EAV!I877
AHKFTA	2022	2022	0	AKH!D886
AHKFTA	2023	2023	0	AKH!E886
AHKFTA	2024	2024	0	AKH!F886
AHKFTA	2025	2025	0	AKH!G886
AHKFTA	2026	2026	0	AKH!H886
AHKFTA	2027	2027	0	AKH!I886
EVFTA	2022	2022	5	EV-NK!D870
EVFTA	2023	2023	3,3	EV-NK!E870
EVFTA	2024	2024	1,6	EV-NK!F870
EVFTA	2025	2025	0	EV-NK!G870
EVFTA	2026	2026	0	EV-NK!H870
EVFTA	2027	2027	0	EV-NK!I870
UKVFTA	2022	2022	5	UKV!D872
UKVFTA	2023	2023	3,3	UKV!E872
UKVFTA	2024	2024	1,6	UKV!F872
UKVFTA	2025	2025	0	UKV!G872
UKVFTA	2026	2026	0	UKV!H872

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I872
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D870
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E870
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F870
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G870
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H870
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I870
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J870
RCEP A	2022	2022	0	RCEPT-A!D873
RCEP A	2023	2023	0	RCEPT-A!E873
RCEP A	2024	2024	0	RCEPT-A!F873
RCEP A	2025	2025	0	RCEPT-A!G873
RCEP A	2026	2026	0	RCEPT-A!H873
RCEP A	2027	2027	0	RCEPT-A!I873
RCEP B	2022	2022	0	B!D873
RCEP B	2023	2023	0	B!E873
RCEP B	2024	2024	0	B!F873
RCEP B	2025	2025	0	B!G873
RCEP B	2026	2026	0	B!H873
RCEP B	2027	2027	0	B!I873
RCEP C	2022	2022	0	C!D873
RCEP C	2023	2023	0	C!E873
RCEP C	2024	2024	0	C!F873
RCEP C	2025	2025	0	C!G873
RCEP C	2026	2026	0	C!H873
RCEP C	2027	2027	0	C!I873

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D873
RCEP D	2023	2023	0	D!E873
RCEP D	2024	2024	0	D!F873
RCEP D	2025	2025	0	D!G873
RCEP D	2026	2026	0	D!H873
RCEP D	2027	2027	0	D!I873
RCEP E	2022	2022	0	E!D873
RCEP E	2023	2023	0	E!E873
RCEP E	2024	2024	0	E!F873
RCEP E	2025	2025	0	E!G873
RCEP E	2026	2026	0	E!H873
RCEP E	2027	2027	0	E!I873
RCEP F	2022	2022	0	F!D873
RCEP F	2023	2023	0	F!E873
RCEP F	2024	2024	0	F!F873
RCEP F	2025	2025	0	F!G873
RCEP F	2026	2026	0	F!H873
RCEP F	2027	2027	0	F!I873
VIFTA	2024	2024	*	VI!F852
VIFTA	2025	2025	*	VI!G852
VIFTA	2026	2026	*	VI!H852
VIFTA	2027	2027	*	VI!I852

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 0406.10 has 2 lines; 0406.10.20 is distinguished from its siblings by: Curd.	0406.10.10 Fresh (unripened or uncured) cheese, including whey cheese	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 "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 0406.10.20. 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 0406.10.20 was checked against BT2026 (cell BT2026!N881), 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
HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)
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.