Vietnam Tariff Intelligence

HS 0407.19.91 detail

HS code	0407.19.91
Description	Birds’ eggs, in shell, fresh, preserved or cooked / - Fertilised eggs for incubation: / - - Other: / - - - Other: / - - - - For breeding
Unit	quả/kg
Generated	09/11/2026 05:24:08
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/04071991/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K898
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N898
VAT	*/8/10	* / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q898
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
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
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E886
ATIGA	2022	2022	0	AT!E887
ATIGA	2023	2023	0	AT!F887
ATIGA	2024	2024	0	AT!G887
ATIGA	2025	2025	0	AT!H887
ATIGA	2026	2026	0	AT!I887
ATIGA	2027	2027	0	AT!J887
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E889
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F889
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G889

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H889
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I889
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J889
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E891
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F891
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G891
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H891
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I891
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J891
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F893
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H888
AIFTA	30/12/2022	2022	*	AI!F889
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G889
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H889
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I889
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J889
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K889
VKFTA	2022	2022	0	VK!E887
VKFTA	2023	2023	0	VK!F887
VKFTA	2024	2024	0	VK!G887
VKFTA	2025	2025	0	VK!H887
VKFTA	2026	2026	0	VK!I887
VKFTA	2027	2027	0	VK!J887
VCFTA	2022	2022	0	VC!D898
VCFTA	2023	2023	0	VC!E898
VCFTA	2024	2024	0	VC!F898

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G898
VCFTA	2026	2026	0	VC!H898
VCFTA	2027	2027	0	VC!I898
VN-EAEU	2022	2022	0	EAV!D895
VN-EAEU	2023	2023	0	EAV!E895
VN-EAEU	2024	2024	0	EAV!F895
VN-EAEU	2025	2025	0	EAV!G895
VN-EAEU	2026	2026	0	EAV!H895
VN-EAEU	2027	2027	0	EAV!I895
AHKFTA	2022	2022	0	AKH!D904
AHKFTA	2023	2023	0	AKH!E904
AHKFTA	2024	2024	0	AKH!F904
AHKFTA	2025	2025	0	AKH!G904
AHKFTA	2026	2026	0	AKH!H904
AHKFTA	2027	2027	0	AKH!I904
EVFTA	2022	2022	0	EV-NK!D888
EVFTA	2023	2023	0	EV-NK!E888
EVFTA	2024	2024	0	EV-NK!F888
EVFTA	2025	2025	0	EV-NK!G888
EVFTA	2026	2026	0	EV-NK!H888
EVFTA	2027	2027	0	EV-NK!I888
UKVFTA	2022	2022	0	UKV!D890
UKVFTA	2023	2023	0	UKV!E890
UKVFTA	2024	2024	0	UKV!F890
UKVFTA	2025	2025	0	UKV!G890
UKVFTA	2026	2026	0	UKV!H890

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I890
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D888
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E888
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F888
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G888
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H888
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I888
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J888
RCEP A	2022	2022	0	RCEPT-A!D891
RCEP A	2023	2023	0	RCEPT-A!E891
RCEP A	2024	2024	0	RCEPT-A!F891
RCEP A	2025	2025	0	RCEPT-A!G891
RCEP A	2026	2026	0	RCEPT-A!H891
RCEP A	2027	2027	0	RCEPT-A!I891
RCEP B	2022	2022	0	B!D891
RCEP B	2023	2023	0	B!E891
RCEP B	2024	2024	0	B!F891
RCEP B	2025	2025	0	B!G891
RCEP B	2026	2026	0	B!H891
RCEP B	2027	2027	0	B!I891
RCEP C	2022	2022	0	C!D891
RCEP C	2023	2023	0	C!E891
RCEP C	2024	2024	0	C!F891
RCEP C	2025	2025	0	C!G891
RCEP C	2026	2026	0	C!H891
RCEP C	2027	2027	0	C!I891

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D891
RCEP D	2023	2023	0	D!E891
RCEP D	2024	2024	0	D!F891
RCEP D	2025	2025	0	D!G891
RCEP D	2026	2026	0	D!H891
RCEP D	2027	2027	0	D!I891
RCEP E	2022	2022	0	E!D891
RCEP E	2023	2023	0	E!E891
RCEP E	2024	2024	0	E!F891
RCEP E	2025	2025	0	E!G891
RCEP E	2026	2026	0	E!H891
RCEP E	2027	2027	0	E!I891
RCEP F	2022	2022	0	F!D891
RCEP F	2023	2023	0	F!E891
RCEP F	2024	2024	0	F!F891
RCEP F	2025	2025	0	F!G891
RCEP F	2026	2026	0	F!H891
RCEP F	2027	2027	0	F!I891
VIFTA	2024	2024	0	VI!F869
VIFTA	2025	2025	0	VI!G869
VIFTA	2026	2026	0	VI!H869
VIFTA	2027	2027	0	VI!I869

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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Giống vật nuôi cần bảo tồn (01/2024/TT-BNNPTNT M4)		01/2024/TT-BNNPTNT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0407.19 has 4 lines; 0407.19.91 is distinguished from its siblings by: For breeding.	0407.19.11 For breeding; 0407.19.19 Other; 0407.19.99 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 "*/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 0407.19.91. 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 0% for 0407.19.91 was checked against BT2026 (cell BT2026!N898), 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
Hạn ngạch thuế quan (12/2018/TT-BTC)
Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)
Giống vật nuôi cần bảo tồn (01/2024/TT-BNNPTNT M4)

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.