Vietnam Tariff Intelligence

HS 0401.10.90 detail

HS code	0401.10.90
Description	Milk and cream, not concentrated nor containing added sugar or other sweetening matter / - Of a fat content, by weight, not exceeding 1%: / - - Other
Unit	kg
Generated	09/11/2026 19:00:56
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/04011090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K817
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N817
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q817
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
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(-MM, KR)	0% (except MM, KR)	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
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
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
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex A)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,2	8.2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E799
ATIGA	2022	2022	0	AT!E800
ATIGA	2023	2023	0	AT!F800
ATIGA	2024	2024	0	AT!G800
ATIGA	2025	2025	0	AT!H800
ATIGA	2026	2026	0	AT!I800
ATIGA	2027	2027	0	AT!J800
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E802
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F802
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G802

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H802
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I802
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J802
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E804
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F804
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G804
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H804
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I804
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J804
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F806
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H801
AIFTA	30/12/2022	2022	0	AI!F802
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G802
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H802
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I802
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J802
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K802
VKFTA	2022	2022	0	VK!E800
VKFTA	2023	2023	0	VK!F800
VKFTA	2024	2024	0	VK!G800
VKFTA	2025	2025	0	VK!H800
VKFTA	2026	2026	0	VK!I800
VKFTA	2027	2027	0	VK!J800
VCFTA	2022	2022	3	VC!D811
VCFTA	2023	2023	1	VC!E811
VCFTA	2024	2024	0	VC!F811

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G811
VCFTA	2026	2026	0	VC!H811
VCFTA	2027	2027	0	VC!I811
VN-EAEU	2022	2022	0	EAV!D808
VN-EAEU	2023	2023	0	EAV!E808
VN-EAEU	2024	2024	0	EAV!F808
VN-EAEU	2025	2025	0	EAV!G808
VN-EAEU	2026	2026	0	EAV!H808
VN-EAEU	2027	2027	0	EAV!I808
AHKFTA	2022	2022	9	AKH!D817
AHKFTA	2023	2023	6	AKH!E817
AHKFTA	2024	2024	6	AKH!F817
AHKFTA	2025	2025	3	AKH!G817
AHKFTA	2026	2026	3	AKH!H817
AHKFTA	2027	2027	0	AKH!I817
EVFTA	2022	2022	3,7	EV-NK!D801
EVFTA	2023	2023	0	EV-NK!E801
EVFTA	2024	2024	0	EV-NK!F801
EVFTA	2025	2025	0	EV-NK!G801
EVFTA	2026	2026	0	EV-NK!H801
EVFTA	2027	2027	0	EV-NK!I801
UKVFTA	2022	2022	3,7	UKV!D803
UKVFTA	2023	2023	0	UKV!E803
UKVFTA	2024	2024	0	UKV!F803
UKVFTA	2025	2025	0	UKV!G803
UKVFTA	2026	2026	0	UKV!H803

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I803
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D801
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E801
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F801
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G801
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H801
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I801
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J801
RCEP A	2022	2022	13,5	RCEPT-A!D804
RCEP A	2023	2023	12	RCEPT-A!E804
RCEP A	2024	2024	10,5	RCEPT-A!F804
RCEP A	2025	2025	9	RCEPT-A!G804
RCEP A	2026	2026	7,5	RCEPT-A!H804
RCEP A	2027	2027	6	RCEPT-A!I804
RCEP B	2022	2022	13,5	B!D804
RCEP B	2023	2023	12	B!E804
RCEP B	2024	2024	10,5	B!F804
RCEP B	2025	2025	9	B!G804
RCEP B	2026	2026	7,5	B!H804
RCEP B	2027	2027	6	B!I804
RCEP C	2022	2022	13,5	C!D804
RCEP C	2023	2023	12	C!E804
RCEP C	2024	2024	10,5	C!F804
RCEP C	2025	2025	9	C!G804
RCEP C	2026	2026	7,5	C!H804
RCEP C	2027	2027	6	C!I804

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	13,6	D!D804
RCEP D	2023	2023	12,3	D!E804
RCEP D	2024	2024	10,9	D!F804
RCEP D	2025	2025	9,5	D!G804
RCEP D	2026	2026	8,2	D!H804
RCEP D	2027	2027	6,8	D!I804
RCEP E	2022	2022	13,5	E!D804
RCEP E	2023	2023	12	E!E804
RCEP E	2024	2024	10,5	E!F804
RCEP E	2025	2025	9	E!G804
RCEP E	2026	2026	7,5	E!H804
RCEP E	2027	2027	6	E!I804
RCEP F	2022	2022	13,5	F!D804
RCEP F	2023	2023	12	F!E804
RCEP F	2024	2024	10,5	F!F804
RCEP F	2025	2025	9	F!G804
RCEP F	2026	2026	7,5	F!H804
RCEP F	2027	2027	6	F!I804
VIFTA	2024	2024	10	VI!F788
VIFTA	2025	2025	5	VI!G788
VIFTA	2026	2026	0	VI!H788
VIFTA	2027	2027	0	VI!I788

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 0401.10 has 2 lines; 0401.10.90 is distinguished from its siblings by: Other.	0401.10.10 In liquid form	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 0401.10.90. 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 15% for 0401.10.90 was checked against BT2026 (cell BT2026!N817), 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.