Vietnam Tariff Intelligence

HS 0404.10.99 detail

HS code	0404.10.99
Description	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included / - Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter: / - - Other: / - - - Other
Unit	kg
Generated	08/11/2026 21:11:39
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/04041099/

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!K868
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N868
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q868
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
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!E853

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E854
ATIGA	2023	2023	0	AT!F854
ATIGA	2024	2024	0	AT!G854
ATIGA	2025	2025	0	AT!H854
ATIGA	2026	2026	0	AT!I854
ATIGA	2027	2027	0	AT!J854
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E856
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F856
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G856
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H856
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I856
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J856
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E858
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F858
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G858
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H858
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I858
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J858
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F860
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H855
AIFTA	30/12/2022	2022	0	AI!F856
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G856
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H856
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I856
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J856
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K856

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E854
VKFTA	2023	2023	0	VK!F854
VKFTA	2024	2024	0	VK!G854
VKFTA	2025	2025	0	VK!H854
VKFTA	2026	2026	0	VK!I854
VKFTA	2027	2027	0	VK!J854
VCFTA	2022	2022	0	VC!D865
VCFTA	2023	2023	0	VC!E865
VCFTA	2024	2024	0	VC!F865
VCFTA	2025	2025	0	VC!G865
VCFTA	2026	2026	0	VC!H865
VCFTA	2027	2027	0	VC!I865
VN-EAEU	2022	2022	0	EAV!D862
VN-EAEU	2023	2023	0	EAV!E862
VN-EAEU	2024	2024	0	EAV!F862
VN-EAEU	2025	2025	0	EAV!G862
VN-EAEU	2026	2026	0	EAV!H862
VN-EAEU	2027	2027	0	EAV!I862
AHKFTA	2022	2022	0	AKH!D871
AHKFTA	2023	2023	0	AKH!E871
AHKFTA	2024	2024	0	AKH!F871
AHKFTA	2025	2025	0	AKH!G871
AHKFTA	2026	2026	0	AKH!H871
AHKFTA	2027	2027	0	AKH!I871
EVFTA	2022	2022	0	EV-NK!D855
EVFTA	2023	2023	0	EV-NK!E855

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F855
EVFTA	2025	2025	0	EV-NK!G855
EVFTA	2026	2026	0	EV-NK!H855
EVFTA	2027	2027	0	EV-NK!I855
UKVFTA	2022	2022	0	UKV!D857
UKVFTA	2023	2023	0	UKV!E857
UKVFTA	2024	2024	0	UKV!F857
UKVFTA	2025	2025	0	UKV!G857
UKVFTA	2026	2026	0	UKV!H857
UKVFTA	2027	2027	0	UKV!I857
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D855
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E855
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F855
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G855
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H855
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I855
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J855
RCEP A	2022	2022	0	RCEPT-A!D858
RCEP A	2023	2023	0	RCEPT-A!E858
RCEP A	2024	2024	0	RCEPT-A!F858
RCEP A	2025	2025	0	RCEPT-A!G858
RCEP A	2026	2026	0	RCEPT-A!H858
RCEP A	2027	2027	0	RCEPT-A!I858
RCEP B	2022	2022	0	B!D858
RCEP B	2023	2023	0	B!E858
RCEP B	2024	2024	0	B!F858

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G858
RCEP B	2026	2026	0	B!H858
RCEP B	2027	2027	0	B!I858
RCEP C	2022	2022	0	C!D858
RCEP C	2023	2023	0	C!E858
RCEP C	2024	2024	0	C!F858
RCEP C	2025	2025	0	C!G858
RCEP C	2026	2026	0	C!H858
RCEP C	2027	2027	0	C!I858
RCEP D	2022	2022	0	D!D858
RCEP D	2023	2023	0	D!E858
RCEP D	2024	2024	0	D!F858
RCEP D	2025	2025	0	D!G858
RCEP D	2026	2026	0	D!H858
RCEP D	2027	2027	0	D!I858
RCEP E	2022	2022	0	E!D858
RCEP E	2023	2023	0	E!E858
RCEP E	2024	2024	0	E!F858
RCEP E	2025	2025	0	E!G858
RCEP E	2026	2026	0	E!H858
RCEP E	2027	2027	0	E!I858
RCEP F	2022	2022	0	F!D858
RCEP F	2023	2023	0	F!E858
RCEP F	2024	2024	0	F!F858
RCEP F	2025	2025	0	F!G858
RCEP F	2026	2026	0	F!H858

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I858
VIFTA	2024	2024	0	VI!F839
VIFTA	2025	2025	0	VI!G839
VIFTA	2026	2026	0	VI!H839
VIFTA	2027	2027	0	VI!I839

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 0404.10 has 4 lines; 0404.10.99 is distinguished from its siblings by: Other.	0404.10.11 Whey, fit for human consumption; 0404.10.19 Other; 0404.10.91 Whey, fit for human consumption	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	0404.10.99 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0404.10.99	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 0404.10.99. 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 0404.10.99 was checked against BT2026 (cell BT2026!N868), 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.