

Dettaglio SA 0404.10.99

|                      |                                                                                                                                                                                                                                                                                                                                                                                          |
|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Codice SA            | 0404.10.99                                                                                                                                                                                                                                                                                                                                                                               |
| Descrizione          | 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 |
| Unità                | kg                                                                                                                                                                                                                                                                                                                                                                                       |
| Generato il          | 31/10/2026 05:59:15                                                                                                                                                                                                                                                                                                                                                                      |
| Versione dei dati    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                                                                               |
| Stato della verifica | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata.                                                                                                                                                                                                                                                             |
| Link                 | <a href="https://mail.vietnamtariff.com/hs-code/04041099/">https://mail.vietnamtariff.com/hs-code/04041099/</a>                                                                                                                                                                                                                                                                          |

Imposte applicabili nel 2026

| Regime tariffario                | Valore di origine | Aliquota                  | Base giuridica | in vigore  | Fonte       |
|----------------------------------|-------------------|---------------------------|----------------|------------|-------------|
| Dazio all'importazione ordinario | 5                 | 5%                        | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K868 |
| Preferenziale (NPF)              | 0                 | 0%                        | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N868 |
| IVA                              | 5/8/10            | 5 / 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q868 |
| Imposta speciale sui consumi     |                   | Nessun dato               |                |            |             |
| Imposta ambientale               |                   | Nessun dato               |                |            |             |
| Dazio all'esportazione           |                   | Nessun dato               |                |            |             |
| Aliquota all'esportazione CPTPP  |                   | Nessun dato               |                |            |             |
| Aliquota all'esportazione EVFTA  |                   | Nessun dato               |                |            |             |
| Aliquota all'esportazione UKVFTA |                   | Nessun dato               |                |            |             |

Aliquote preferenziali speciali (ALS) - 2026

| FTA | Valore di origine | Aliquota | Base dei dati | Periodo | Prova dell'origine | Base giuridica | Stato |
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|

|                   |   |    |                            |                                        |                                   |                |            |
|-------------------|---|----|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| AANZFTA           | 0 | 0% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem |
| ACFTA             | 0 | 0% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA            | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| AIFTA             | 0 | 0% | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| AJCEP             | 0 | 0% | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA             | 0 | 0% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA             | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP             | 0 | 0% | Tariffa consolidata BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA             | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato B) | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato C) | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato D) | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato E) | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato F) | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA            | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |

|         |   |             |                               |                       |                       |                |             |
|---------|---|-------------|-------------------------------|-----------------------|-----------------------|----------------|-------------|
| VCFTA   | 0 | 0%          | Tariffa consolidata<br>BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad valorem  |
| VJEPA   | 0 | 0%          | Tariffa consolidata<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem  |
| VKFTA   | 0 | 0%          | Tariffa consolidata<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad valorem  |
| VN-EAEU | 0 | 0%          | Tariffa consolidata<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad valorem  |
| VN-LAO  | 0 | 0%          | Tariffa consolidata<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad valorem  |
| VIFTA   | 0 | 0%          | Tariffa consolidata<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad valorem  |
| VN-CAM  |   | Nessun dato | Nessun dato                   |                       | S                     | 56/2026/NĐ-CP  | Nessun dato |
| VNCU    |   | Nessun dato | Nessun dato                   |                       | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Nessun dato |

### Storico delle aliquote / riduzione per anno

| FTA   | Periodo                                | Anno | Valore di origine | Fonte   |
|-------|----------------------------------------|------|-------------------|---------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AC!E853 |
| 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 |

| FTA     | Periodo                                | Anno | Valore di origine | Fonte     |
|---------|----------------------------------------|------|-------------------|-----------|
| 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   |
| 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   |

| FTA     | Periodo | Anno | Valore di origine | Fonte      |
|---------|---------|------|-------------------|------------|
| 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 |
| 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   |

| FTA    | Periodo | Anno           | Valore di origine | Fonte        |
|--------|---------|----------------|-------------------|--------------|
| 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       |
| 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       |

| FTA    | Periodo | Anno | Valore di origine | Fonte   |
|--------|---------|------|-------------------|---------|
| 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  |
| 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 |

Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|

|         |        |                                                            |                                                                                                                                         |                                                                                                          |                    |                                                                                                          |                                                   |
|---------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|--------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 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.                   | Atto citato nella fonte; validità non verificata  |
| 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.                                                        | Atto citato nella fonte; validità non verificata  |
| 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.              | Non verificato – controllo necessario             |
| 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.  | Non verificato – controllo necessario             |
| 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.                                           | Non verificato – controllo necessario             |
| 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).          | Non verificato – controllo necessario             |
| 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.                                                        | Non verificato – controllo necessario             |
| 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. | Verificato rispetto al file tariffario di origine |

## Politica della voce

**Politica della voce**

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)\*

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.