Vietnam Tariff Intelligence

HS 0401.50.90 detail

HS code	0401.50.90
Description	Milk and cream, not concentrated nor containing added sugar or other sweetening matter / - Of a fat content, by weight, exceeding 10%: / - - Other
Unit	kg
Generated	09/11/2026 01:01:37
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://mail.vietnamtariff.com/hs-code/04015090/

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!K827
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N827
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q827
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
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
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/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
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!E809
ATIGA	2022	2022	0	AT!E810
ATIGA	2023	2023	0	AT!F810
ATIGA	2024	2024	0	AT!G810
ATIGA	2025	2025	0	AT!H810
ATIGA	2026	2026	0	AT!I810
ATIGA	2027	2027	0	AT!J810
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E812
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F812
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G812

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H812
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I812
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J812
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E814
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F814
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G814
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H814
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I814
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J814
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F816
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H811
AIFTA	30/12/2022	2022	0	AI!F812
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G812
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H812
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I812
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J812
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K812
VKFTA	2022	2022	0	VK!E810
VKFTA	2023	2023	0	VK!F810
VKFTA	2024	2024	0	VK!G810
VKFTA	2025	2025	0	VK!H810
VKFTA	2026	2026	0	VK!I810
VKFTA	2027	2027	0	VK!J810
VCFTA	2022	2022	3	VC!D821
VCFTA	2023	2023	1	VC!E821
VCFTA	2024	2024	0	VC!F821

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G821
VCFTA	2026	2026	0	VC!H821
VCFTA	2027	2027	0	VC!I821
VN-EAEU	2022	2022	0	EAV!D818
VN-EAEU	2023	2023	0	EAV!E818
VN-EAEU	2024	2024	0	EAV!F818
VN-EAEU	2025	2025	0	EAV!G818
VN-EAEU	2026	2026	0	EAV!H818
VN-EAEU	2027	2027	0	EAV!I818
AHKFTA	2022	2022	9	AKH!D827
AHKFTA	2023	2023	6	AKH!E827
AHKFTA	2024	2024	6	AKH!F827
AHKFTA	2025	2025	3	AKH!G827
AHKFTA	2026	2026	3	AKH!H827
AHKFTA	2027	2027	0	AKH!I827
EVFTA	2022	2022	3,7	EV-NK!D811
EVFTA	2023	2023	0	EV-NK!E811
EVFTA	2024	2024	0	EV-NK!F811
EVFTA	2025	2025	0	EV-NK!G811
EVFTA	2026	2026	0	EV-NK!H811
EVFTA	2027	2027	0	EV-NK!I811
UKVFTA	2022	2022	3,7	UKV!D813
UKVFTA	2023	2023	0	UKV!E813
UKVFTA	2024	2024	0	UKV!F813
UKVFTA	2025	2025	0	UKV!G813
UKVFTA	2026	2026	0	UKV!H813

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I813
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D811
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E811
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F811
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G811
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H811
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I811
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J811
RCEP A	2022	2022	0	RCEPT-A!D814
RCEP A	2023	2023	0	RCEPT-A!E814
RCEP A	2024	2024	0	RCEPT-A!F814
RCEP A	2025	2025	0	RCEPT-A!G814
RCEP A	2026	2026	0	RCEPT-A!H814
RCEP A	2027	2027	0	RCEPT-A!I814
RCEP B	2022	2022	0	B!D814
RCEP B	2023	2023	0	B!E814
RCEP B	2024	2024	0	B!F814
RCEP B	2025	2025	0	B!G814
RCEP B	2026	2026	0	B!H814
RCEP B	2027	2027	0	B!I814
RCEP C	2022	2022	0	C!D814
RCEP C	2023	2023	0	C!E814
RCEP C	2024	2024	0	C!F814
RCEP C	2025	2025	0	C!G814
RCEP C	2026	2026	0	C!H814
RCEP C	2027	2027	0	C!I814

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D814
RCEP D	2023	2023	0	D!E814
RCEP D	2024	2024	0	D!F814
RCEP D	2025	2025	0	D!G814
RCEP D	2026	2026	0	D!H814
RCEP D	2027	2027	0	D!I814
RCEP E	2022	2022	0	E!D814
RCEP E	2023	2023	0	E!E814
RCEP E	2024	2024	0	E!F814
RCEP E	2025	2025	0	E!G814
RCEP E	2026	2026	0	E!H814
RCEP E	2027	2027	0	E!I814
RCEP F	2022	2022	0	F!D814
RCEP F	2023	2023	0	F!E814
RCEP F	2024	2024	0	F!F814
RCEP F	2025	2025	0	F!G814
RCEP F	2026	2026	0	F!H814
RCEP F	2027	2027	0	F!I814
VIFTA	2024	2024	*	VI!F798
VIFTA	2025	2025	*	VI!G798
VIFTA	2026	2026	*	VI!H798
VIFTA	2027	2027	*	VI!I798

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 0401.50 has 2 lines; 0401.50.90 is distinguished from its siblings by: Other.	0401.50.10 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 0401.50.90. 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 0401.50.90 was checked against BT2026 (cell BT2026!N827), 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.