Vietnam Tariff Intelligence

HS 0410.90.10 detail

HS code	0410.90.10
Description	Insects and other edible products of animal origin, not elsewhere specified or included / - Other: / - - Birds' nests
Unit	kg
Generated	08/11/2026 10:06:25
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/04109010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K920
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N920
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q920
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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!E911
ATIGA	2022	2022	0	AT!E912
ATIGA	2023	2023	0	AT!F912
ATIGA	2024	2024	0	AT!G912
ATIGA	2025	2025	0	AT!H912
ATIGA	2026	2026	0	AT!I912
ATIGA	2027	2027	0	AT!J912
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E914
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F914
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G914

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H914
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I914
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J914
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E916
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F916
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G916
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H916
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I916
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J916
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F918
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H913
AIFTA	30/12/2022	2022	0	AI!F914
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G914
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H914
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I914
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J914
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K914
VKFTA	2022	2022	0	VK!E912
VKFTA	2023	2023	0	VK!F912
VKFTA	2024	2024	0	VK!G912
VKFTA	2025	2025	0	VK!H912
VKFTA	2026	2026	0	VK!I912
VKFTA	2027	2027	0	VK!J912
VCFTA	2022	2022	0	VC!D923
VCFTA	2023	2023	0	VC!E923
VCFTA	2024	2024	0	VC!F923

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G923
VCFTA	2026	2026	0	VC!H923
VCFTA	2027	2027	0	VC!I923
VN-EAEU	2022	2022	0	EAV!D920
VN-EAEU	2023	2023	0	EAV!E920
VN-EAEU	2024	2024	0	EAV!F920
VN-EAEU	2025	2025	0	EAV!G920
VN-EAEU	2026	2026	0	EAV!H920
VN-EAEU	2027	2027	0	EAV!I920
AHKFTA	2022	2022	0	AKH!D929
AHKFTA	2023	2023	0	AKH!E929
AHKFTA	2024	2024	0	AKH!F929
AHKFTA	2025	2025	0	AKH!G929
AHKFTA	2026	2026	0	AKH!H929
AHKFTA	2027	2027	0	AKH!I929
EVFTA	2022	2022	0	EV-NK!D913
EVFTA	2023	2023	0	EV-NK!E913
EVFTA	2024	2024	0	EV-NK!F913
EVFTA	2025	2025	0	EV-NK!G913
EVFTA	2026	2026	0	EV-NK!H913
EVFTA	2027	2027	0	EV-NK!I913
UKVFTA	2022	2022	0	UKV!D915
UKVFTA	2023	2023	0	UKV!E915
UKVFTA	2024	2024	0	UKV!F915
UKVFTA	2025	2025	0	UKV!G915
UKVFTA	2026	2026	0	UKV!H915

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I915
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D913
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E913
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F913
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G913
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H913
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I913
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J913
RCEP A	2022	2022	0	RCEPT-A!D916
RCEP A	2023	2023	0	RCEPT-A!E916
RCEP A	2024	2024	0	RCEPT-A!F916
RCEP A	2025	2025	0	RCEPT-A!G916
RCEP A	2026	2026	0	RCEPT-A!H916
RCEP A	2027	2027	0	RCEPT-A!I916
RCEP B	2022	2022	0	B!D916
RCEP B	2023	2023	0	B!E916
RCEP B	2024	2024	0	B!F916
RCEP B	2025	2025	0	B!G916
RCEP B	2026	2026	0	B!H916
RCEP B	2027	2027	0	B!I916
RCEP C	2022	2022	0	C!D916
RCEP C	2023	2023	0	C!E916
RCEP C	2024	2024	0	C!F916
RCEP C	2025	2025	0	C!G916
RCEP C	2026	2026	0	C!H916
RCEP C	2027	2027	0	C!I916

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D916
RCEP D	2023	2023	0	D!E916
RCEP D	2024	2024	0	D!F916
RCEP D	2025	2025	0	D!G916
RCEP D	2026	2026	0	D!H916
RCEP D	2027	2027	0	D!I916
RCEP E	2022	2022	0	E!D916
RCEP E	2023	2023	0	E!E916
RCEP E	2024	2024	0	E!F916
RCEP E	2025	2025	0	E!G916
RCEP E	2026	2026	0	E!H916
RCEP E	2027	2027	0	E!I916
RCEP F	2022	2022	0	F!D916
RCEP F	2023	2023	0	F!E916
RCEP F	2024	2024	0	F!F916
RCEP F	2025	2025	0	F!G916
RCEP F	2026	2026	0	F!H916
RCEP F	2027	2027	0	F!I916
VIFTA	2024	2024	*	VI!F891
VIFTA	2025	2025	*	VI!G891
VIFTA	2026	2026	*	VI!H891
VIFTA	2027	2027	*	VI!I891

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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 0410.90 has 3 lines; 0410.90.10 is distinguished from its siblings by: Birds' nests.	0410.90.20 Turtles' eggs; 0410.90.90 Other	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	0410.90.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0410.90.10	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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 0410.90.10. 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 5% for 0410.90.10 was checked against BT2026 (cell BT2026!N920), 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
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.