Vietnam Tariff Intelligence

HS 0401.20.90 detail

HS code	0401.20.90
Description	Milk and cream, not concentrated nor containing added sugar or other sweetening matter / - Of a fat content, by weight, exceeding 1% but not exceeding 6%: / - - Other
Unit	kg
Generated	10/11/2026 08:20:46
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/04012090/

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!K820
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N820
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q820
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!E802
ATIGA	2022	2022	0	AT!E803
ATIGA	2023	2023	0	AT!F803
ATIGA	2024	2024	0	AT!G803
ATIGA	2025	2025	0	AT!H803
ATIGA	2026	2026	0	AT!I803
ATIGA	2027	2027	0	AT!J803
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E805
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F805
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G805

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H805
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I805
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J805
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E807
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F807
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G807
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H807
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I807
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J807
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F809
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H804
AIFTA	30/12/2022	2022	0	AI!F805
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G805
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H805
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I805
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J805
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K805
VKFTA	2022	2022	0	VK!E803
VKFTA	2023	2023	0	VK!F803
VKFTA	2024	2024	0	VK!G803
VKFTA	2025	2025	0	VK!H803
VKFTA	2026	2026	0	VK!I803
VKFTA	2027	2027	0	VK!J803
VCFTA	2022	2022	3	VC!D814
VCFTA	2023	2023	1	VC!E814
VCFTA	2024	2024	0	VC!F814

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G814
VCFTA	2026	2026	0	VC!H814
VCFTA	2027	2027	0	VC!I814
VN-EAEU	2022	2022	0	EAV!D811
VN-EAEU	2023	2023	0	EAV!E811
VN-EAEU	2024	2024	0	EAV!F811
VN-EAEU	2025	2025	0	EAV!G811
VN-EAEU	2026	2026	0	EAV!H811
VN-EAEU	2027	2027	0	EAV!I811
AHKFTA	2022	2022	9	AKH!D820
AHKFTA	2023	2023	6	AKH!E820
AHKFTA	2024	2024	6	AKH!F820
AHKFTA	2025	2025	3	AKH!G820
AHKFTA	2026	2026	3	AKH!H820
AHKFTA	2027	2027	0	AKH!I820
EVFTA	2022	2022	3,7	EV-NK!D804
EVFTA	2023	2023	0	EV-NK!E804
EVFTA	2024	2024	0	EV-NK!F804
EVFTA	2025	2025	0	EV-NK!G804
EVFTA	2026	2026	0	EV-NK!H804
EVFTA	2027	2027	0	EV-NK!I804
UKVFTA	2022	2022	3,7	UKV!D806
UKVFTA	2023	2023	0	UKV!E806
UKVFTA	2024	2024	0	UKV!F806
UKVFTA	2025	2025	0	UKV!G806
UKVFTA	2026	2026	0	UKV!H806

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I806
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D804
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E804
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F804
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G804
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H804
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I804
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J804
RCEP A	2022	2022	0	RCEPT-A!D807
RCEP A	2023	2023	0	RCEPT-A!E807
RCEP A	2024	2024	0	RCEPT-A!F807
RCEP A	2025	2025	0	RCEPT-A!G807
RCEP A	2026	2026	0	RCEPT-A!H807
RCEP A	2027	2027	0	RCEPT-A!I807
RCEP B	2022	2022	0	B!D807
RCEP B	2023	2023	0	B!E807
RCEP B	2024	2024	0	B!F807
RCEP B	2025	2025	0	B!G807
RCEP B	2026	2026	0	B!H807
RCEP B	2027	2027	0	B!I807
RCEP C	2022	2022	0	C!D807
RCEP C	2023	2023	0	C!E807
RCEP C	2024	2024	0	C!F807
RCEP C	2025	2025	0	C!G807
RCEP C	2026	2026	0	C!H807
RCEP C	2027	2027	0	C!I807

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D807
RCEP D	2023	2023	0	D!E807
RCEP D	2024	2024	0	D!F807
RCEP D	2025	2025	0	D!G807
RCEP D	2026	2026	0	D!H807
RCEP D	2027	2027	0	D!I807
RCEP E	2022	2022	0	E!D807
RCEP E	2023	2023	0	E!E807
RCEP E	2024	2024	0	E!F807
RCEP E	2025	2025	0	E!G807
RCEP E	2026	2026	0	E!H807
RCEP E	2027	2027	0	E!I807
RCEP F	2022	2022	0	F!D807
RCEP F	2023	2023	0	F!E807
RCEP F	2024	2024	0	F!F807
RCEP F	2025	2025	0	F!G807
RCEP F	2026	2026	0	F!H807
RCEP F	2027	2027	0	F!I807
VIFTA	2024	2024	*	VI!F791
VIFTA	2025	2025	*	VI!G791
VIFTA	2026	2026	*	VI!H791
VIFTA	2027	2027	*	VI!I791

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 0401.20 has 2 lines; 0401.20.90 is distinguished from its siblings by: Other.	0401.20.10 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 0401.20.90. 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 0401.20.90 was checked against BT2026 (cell BT2026!N820), 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.