Vietnam Tariff Intelligence

HS 0401.40.90 detail

HS code	0401.40.90
Description	Milk and cream, not concentrated nor containing added sugar or other sweetening matter / - Of a fat content, by weight, exceeding 6% but not exceeding 10%: / - - Other
Unit	kg
Generated	07/11/2026 23:04:02
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/04014090/

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!K824
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N824
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q824
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!E806
ATIGA	2022	2022	0	AT!E807
ATIGA	2023	2023	0	AT!F807
ATIGA	2024	2024	0	AT!G807
ATIGA	2025	2025	0	AT!H807
ATIGA	2026	2026	0	AT!I807
ATIGA	2027	2027	0	AT!J807
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E809
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F809
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G809

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H809
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I809
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J809
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E811
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F811
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G811
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H811
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I811
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J811
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F813
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H808
AIFTA	30/12/2022	2022	0	AI!F809
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G809
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H809
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I809
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J809
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K809
VKFTA	2022	2022	0	VK!E807
VKFTA	2023	2023	0	VK!F807
VKFTA	2024	2024	0	VK!G807
VKFTA	2025	2025	0	VK!H807
VKFTA	2026	2026	0	VK!I807
VKFTA	2027	2027	0	VK!J807
VCFTA	2022	2022	3	VC!D818
VCFTA	2023	2023	1	VC!E818
VCFTA	2024	2024	0	VC!F818

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G818
VCFTA	2026	2026	0	VC!H818
VCFTA	2027	2027	0	VC!I818
VN-EAEU	2022	2022	0	EAV!D815
VN-EAEU	2023	2023	0	EAV!E815
VN-EAEU	2024	2024	0	EAV!F815
VN-EAEU	2025	2025	0	EAV!G815
VN-EAEU	2026	2026	0	EAV!H815
VN-EAEU	2027	2027	0	EAV!I815
AHKFTA	2022	2022	9	AKH!D824
AHKFTA	2023	2023	6	AKH!E824
AHKFTA	2024	2024	6	AKH!F824
AHKFTA	2025	2025	3	AKH!G824
AHKFTA	2026	2026	3	AKH!H824
AHKFTA	2027	2027	0	AKH!I824
EVFTA	2022	2022	3,7	EV-NK!D808
EVFTA	2023	2023	0	EV-NK!E808
EVFTA	2024	2024	0	EV-NK!F808
EVFTA	2025	2025	0	EV-NK!G808
EVFTA	2026	2026	0	EV-NK!H808
EVFTA	2027	2027	0	EV-NK!I808
UKVFTA	2022	2022	3,7	UKV!D810
UKVFTA	2023	2023	0	UKV!E810
UKVFTA	2024	2024	0	UKV!F810
UKVFTA	2025	2025	0	UKV!G810
UKVFTA	2026	2026	0	UKV!H810

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I810
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D808
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E808
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F808
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G808
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H808
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I808
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J808
RCEP A	2022	2022	0	RCEPT-A!D811
RCEP A	2023	2023	0	RCEPT-A!E811
RCEP A	2024	2024	0	RCEPT-A!F811
RCEP A	2025	2025	0	RCEPT-A!G811
RCEP A	2026	2026	0	RCEPT-A!H811
RCEP A	2027	2027	0	RCEPT-A!I811
RCEP B	2022	2022	0	B!D811
RCEP B	2023	2023	0	B!E811
RCEP B	2024	2024	0	B!F811
RCEP B	2025	2025	0	B!G811
RCEP B	2026	2026	0	B!H811
RCEP B	2027	2027	0	B!I811
RCEP C	2022	2022	0	C!D811
RCEP C	2023	2023	0	C!E811
RCEP C	2024	2024	0	C!F811
RCEP C	2025	2025	0	C!G811
RCEP C	2026	2026	0	C!H811
RCEP C	2027	2027	0	C!I811

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D811
RCEP D	2023	2023	0	D!E811
RCEP D	2024	2024	0	D!F811
RCEP D	2025	2025	0	D!G811
RCEP D	2026	2026	0	D!H811
RCEP D	2027	2027	0	D!I811
RCEP E	2022	2022	0	E!D811
RCEP E	2023	2023	0	E!E811
RCEP E	2024	2024	0	E!F811
RCEP E	2025	2025	0	E!G811
RCEP E	2026	2026	0	E!H811
RCEP E	2027	2027	0	E!I811
RCEP F	2022	2022	0	F!D811
RCEP F	2023	2023	0	F!E811
RCEP F	2024	2024	0	F!F811
RCEP F	2025	2025	0	F!G811
RCEP F	2026	2026	0	F!H811
RCEP F	2027	2027	0	F!I811
VIFTA	2024	2024	*	VI!F795
VIFTA	2025	2025	*	VI!G795
VIFTA	2026	2026	*	VI!H795
VIFTA	2027	2027	*	VI!I795

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 0401.40 has 3 lines; 0401.40.90 is distinguished from its siblings by: Other.	0401.40.10 Milk in liquid form; 0401.40.20 Milk in frozen 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 0401.40.90. 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 0401.40.90 was checked against BT2026 (cell BT2026!N824), 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.