Vietnam Tariff Intelligence

HS 0404.10.91 detail

HS code	0404.10.91
Description	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: / - - - Whey, fit for human consumption
Unit	kg
Generated	01/11/2026 22:26:56
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/04041091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K867
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N867
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q867
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
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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source

ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E852
ATIGA	2022	2022	0	AT!E853
ATIGA	2023	2023	0	AT!F853
ATIGA	2024	2024	0	AT!G853
ATIGA	2025	2025	0	AT!H853
ATIGA	2026	2026	0	AT!I853
ATIGA	2027	2027	0	AT!J853
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E855
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F855
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G855
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H855
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I855
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J855
VJEPA	30/12/2022 - 31/3/2023	2022	2,5	VJ!E857
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F857
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G857
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H857
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I857
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J857
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F859
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H854
AIFTA	30/12/2022	2022	0	AI!F855
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G855
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H855
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I855
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J855
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K855

VKFTA	2022	2022	0	VK!E853
VKFTA	2023	2023	0	VK!F853
VKFTA	2024	2024	0	VK!G853
VKFTA	2025	2025	0	VK!H853
VKFTA	2026	2026	0	VK!I853
VKFTA	2027	2027	0	VK!J853
VCFTA	2022	2022	0	VC!D864
VCFTA	2023	2023	0	VC!E864
VCFTA	2024	2024	0	VC!F864
VCFTA	2025	2025	0	VC!G864
VCFTA	2026	2026	0	VC!H864
VCFTA	2027	2027	0	VC!I864
VN-EAEU	2022	2022	0	EAV!D861
VN-EAEU	2023	2023	0	EAV!E861
VN-EAEU	2024	2024	0	EAV!F861
VN-EAEU	2025	2025	0	EAV!G861
VN-EAEU	2026	2026	0	EAV!H861
VN-EAEU	2027	2027	0	EAV!I861
AHKFTA	2022	2022	0	AKH!D870
AHKFTA	2023	2023	0	AKH!E870
AHKFTA	2024	2024	0	AKH!F870
AHKFTA	2025	2025	0	AKH!G870
AHKFTA	2026	2026	0	AKH!H870
AHKFTA	2027	2027	0	AKH!I870
EVFTA	2022	2022	0	EV-NK!D854
EVFTA	2023	2023	0	EV-NK!E854
EVFTA	2024	2024	0	EV-NK!F854

EVFTA	2025	2025	0	EV-NK!G854
EVFTA	2026	2026	0	EV-NK!H854
EVFTA	2027	2027	0	EV-NK!I854
UKVFTA	2022	2022	0	UKV!D856
UKVFTA	2023	2023	0	UKV!E856
UKVFTA	2024	2024	0	UKV!F856
UKVFTA	2025	2025	0	UKV!G856
UKVFTA	2026	2026	0	UKV!H856
UKVFTA	2027	2027	0	UKV!I856
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D854
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E854
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F854
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G854
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H854
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I854
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J854
RCEP A	2022	2022	0	RCEPT-A!D857
RCEP A	2023	2023	0	RCEPT-A!E857
RCEP A	2024	2024	0	RCEPT-A!F857
RCEP A	2025	2025	0	RCEPT-A!G857
RCEP A	2026	2026	0	RCEPT-A!H857
RCEP A	2027	2027	0	RCEPT-A!I857
RCEP B	2022	2022	0	B!D857
RCEP B	2023	2023	0	B!E857
RCEP B	2024	2024	0	B!F857
RCEP B	2025	2025	0	B!G857
RCEP B	2026	2026	0	B!H857

RCEP B	2027	2027	0	B!I857
RCEP C	2022	2022	0	C!D857
RCEP C	2023	2023	0	C!E857
RCEP C	2024	2024	0	C!F857
RCEP C	2025	2025	0	C!G857
RCEP C	2026	2026	0	C!H857
RCEP C	2027	2027	0	C!I857
RCEP D	2022	2022	0	D!D857
RCEP D	2023	2023	0	D!E857
RCEP D	2024	2024	0	D!F857
RCEP D	2025	2025	0	D!G857
RCEP D	2026	2026	0	D!H857
RCEP D	2027	2027	0	D!I857
RCEP E	2022	2022	0	E!D857
RCEP E	2023	2023	0	E!E857
RCEP E	2024	2024	0	E!F857
RCEP E	2025	2025	0	E!G857
RCEP E	2026	2026	0	E!H857
RCEP E	2027	2027	0	E!I857
RCEP F	2022	2022	0	F!D857
RCEP F	2023	2023	0	F!E857
RCEP F	2024	2024	0	F!F857
RCEP F	2025	2025	0	F!G857
RCEP F	2026	2026	0	F!H857
RCEP F	2027	2027	0	F!I857
VIFTA	2024	2024	0	VI!F838
VIFTA	2025	2025	0	VI!G838

VIFTA	2026	2026	0	VI!H838
VIFTA	2027	2027	0	VI!I838

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 0404.10 has 4 lines; 0404.10.91 is distinguished from its siblings by: Whey, fit for human consumption.	0404.10.11 Whey, fit for human consumption; 0404.10.19 Other; 0404.10.99 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	0404.10.91 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0404.10.91	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 0404.10.91. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 0404.10.91 was checked against BT2026 (cell BT2026!N867), 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.