Vietnam Tariff Intelligence

HS 0406.20.90 detail

HS code	0406.20.90
Description	Cheese and curd / - Grated or powdered cheese, of all kinds: / - - Other
Unit	kg
Generated	12/11/2026 01:58:06
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/04062090/

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!K884
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N884
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q884
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(-KR)	0% (except 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

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
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!E871
ATIGA	2022	2022	0	AT!E872
ATIGA	2023	2023	0	AT!F872
ATIGA	2024	2024	0	AT!G872
ATIGA	2025	2025	0	AT!H872
ATIGA	2026	2026	0	AT!I872
ATIGA	2027	2027	0	AT!J872
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E874
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F874
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G874

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H874
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I874
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J874
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E876
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F876
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G876
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H876
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I876
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J876
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F878
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H873
AIFTA	30/12/2022	2022	0	AI!F874
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G874
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H874
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I874
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J874
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K874
VKFTA	2022	2022	0	VK!E872
VKFTA	2023	2023	0	VK!F872
VKFTA	2024	2024	0	VK!G872
VKFTA	2025	2025	0	VK!H872
VKFTA	2026	2026	0	VK!I872
VKFTA	2027	2027	0	VK!J872
VCFTA	2022	2022	2	VC!D883
VCFTA	2023	2023	1	VC!E883
VCFTA	2024	2024	0	VC!F883

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G883
VCFTA	2026	2026	0	VC!H883
VCFTA	2027	2027	0	VC!I883
VN-EAEU	2022	2022	0	EAV!D880
VN-EAEU	2023	2023	0	EAV!E880
VN-EAEU	2024	2024	0	EAV!F880
VN-EAEU	2025	2025	0	EAV!G880
VN-EAEU	2026	2026	0	EAV!H880
VN-EAEU	2027	2027	0	EAV!I880
AHKFTA	2022	2022	0	AKH!D889
AHKFTA	2023	2023	0	AKH!E889
AHKFTA	2024	2024	0	AKH!F889
AHKFTA	2025	2025	0	AKH!G889
AHKFTA	2026	2026	0	AKH!H889
AHKFTA	2027	2027	0	AKH!I889
EVFTA	2022	2022	5	EV-NK!D873
EVFTA	2023	2023	3,3	EV-NK!E873
EVFTA	2024	2024	1,6	EV-NK!F873
EVFTA	2025	2025	0	EV-NK!G873
EVFTA	2026	2026	0	EV-NK!H873
EVFTA	2027	2027	0	EV-NK!I873
UKVFTA	2022	2022	5	UKV!D875
UKVFTA	2023	2023	3,3	UKV!E875
UKVFTA	2024	2024	1,6	UKV!F875
UKVFTA	2025	2025	0	UKV!G875
UKVFTA	2026	2026	0	UKV!H875

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I875
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D873
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E873
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F873
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G873
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H873
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I873
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J873
RCEP A	2022	2022	0	RCEPT-A!D876
RCEP A	2023	2023	0	RCEPT-A!E876
RCEP A	2024	2024	0	RCEPT-A!F876
RCEP A	2025	2025	0	RCEPT-A!G876
RCEP A	2026	2026	0	RCEPT-A!H876
RCEP A	2027	2027	0	RCEPT-A!I876
RCEP B	2022	2022	0	B!D876
RCEP B	2023	2023	0	B!E876
RCEP B	2024	2024	0	B!F876
RCEP B	2025	2025	0	B!G876
RCEP B	2026	2026	0	B!H876
RCEP B	2027	2027	0	B!I876
RCEP C	2022	2022	0	C!D876
RCEP C	2023	2023	0	C!E876
RCEP C	2024	2024	0	C!F876
RCEP C	2025	2025	0	C!G876
RCEP C	2026	2026	0	C!H876
RCEP C	2027	2027	0	C!I876

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D876
RCEP D	2023	2023	0	D!E876
RCEP D	2024	2024	0	D!F876
RCEP D	2025	2025	0	D!G876
RCEP D	2026	2026	0	D!H876
RCEP D	2027	2027	0	D!I876
RCEP E	2022	2022	0	E!D876
RCEP E	2023	2023	0	E!E876
RCEP E	2024	2024	0	E!F876
RCEP E	2025	2025	0	E!G876
RCEP E	2026	2026	0	E!H876
RCEP E	2027	2027	0	E!I876
RCEP F	2022	2022	0	F!D876
RCEP F	2023	2023	0	F!E876
RCEP F	2024	2024	0	F!F876
RCEP F	2025	2025	0	F!G876
RCEP F	2026	2026	0	F!H876
RCEP F	2027	2027	0	F!I876
VIFTA	2024	2024	6.7	VI!F855
VIFTA	2025	2025	3.3	VI!G855
VIFTA	2026	2026	0	VI!H855
VIFTA	2027	2027	0	VI!I855

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 0406.20 has 2 lines; 0406.20.90 is distinguished from its siblings by: Other.	0406.20.10 In packages of a gross weight exceeding 20 kg	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 0406.20.90. 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 5% for 0406.20.90 was checked against BT2026 (cell BT2026!N884), 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.