Vietnam Tariff Intelligence

HS 0407.19.99 detail

HS code	0407.19.99
Description	Birds’ eggs, in shell, fresh, preserved or cooked / - Fertilised eggs for incubation: / - - Other: / - - - Other: / - - - - Other
Unit	quả/kg
Generated	09/11/2026 11:23:13
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/04071999/

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!K899
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N899
VAT	*/8/10	* / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q899
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
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

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
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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E887
ATIGA	2022	2022	0	AT!E888
ATIGA	2023	2023	0	AT!F888
ATIGA	2024	2024	0	AT!G888
ATIGA	2025	2025	0	AT!H888
ATIGA	2026	2026	0	AT!I888
ATIGA	2027	2027	0	AT!J888
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E890
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F890
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G890

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H890
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I890
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J890
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E892
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F892
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G892
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H892
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I892
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J892
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F894
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H889
AIFTA	30/12/2022	2022	*	AI!F890
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G890
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H890
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I890
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J890
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K890
VKFTA	2022	2022	0	VK!E888
VKFTA	2023	2023	0	VK!F888
VKFTA	2024	2024	0	VK!G888
VKFTA	2025	2025	0	VK!H888
VKFTA	2026	2026	0	VK!I888
VKFTA	2027	2027	0	VK!J888
VCFTA	2022	2022	0	VC!D899
VCFTA	2023	2023	0	VC!E899
VCFTA	2024	2024	0	VC!F899

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G899
VCFTA	2026	2026	0	VC!H899
VCFTA	2027	2027	0	VC!I899
VN-EAEU	2022	2022	0	EAV!D896
VN-EAEU	2023	2023	0	EAV!E896
VN-EAEU	2024	2024	0	EAV!F896
VN-EAEU	2025	2025	0	EAV!G896
VN-EAEU	2026	2026	0	EAV!H896
VN-EAEU	2027	2027	0	EAV!I896
AHKFTA	2022	2022	0	AKH!D905
AHKFTA	2023	2023	0	AKH!E905
AHKFTA	2024	2024	0	AKH!F905
AHKFTA	2025	2025	0	AKH!G905
AHKFTA	2026	2026	0	AKH!H905
AHKFTA	2027	2027	0	AKH!I905
EVFTA	2022	2022	0	EV-NK!D889
EVFTA	2023	2023	0	EV-NK!E889
EVFTA	2024	2024	0	EV-NK!F889
EVFTA	2025	2025	0	EV-NK!G889
EVFTA	2026	2026	0	EV-NK!H889
EVFTA	2027	2027	0	EV-NK!I889
UKVFTA	2022	2022	0	UKV!D891
UKVFTA	2023	2023	0	UKV!E891
UKVFTA	2024	2024	0	UKV!F891
UKVFTA	2025	2025	0	UKV!G891
UKVFTA	2026	2026	0	UKV!H891

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I891
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D889
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E889
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F889
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G889
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H889
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I889
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J889
RCEP A	2022	2022	0	RCEPT-A!D892
RCEP A	2023	2023	0	RCEPT-A!E892
RCEP A	2024	2024	0	RCEPT-A!F892
RCEP A	2025	2025	0	RCEPT-A!G892
RCEP A	2026	2026	0	RCEPT-A!H892
RCEP A	2027	2027	0	RCEPT-A!I892
RCEP B	2022	2022	0	B!D892
RCEP B	2023	2023	0	B!E892
RCEP B	2024	2024	0	B!F892
RCEP B	2025	2025	0	B!G892
RCEP B	2026	2026	0	B!H892
RCEP B	2027	2027	0	B!I892
RCEP C	2022	2022	0	C!D892
RCEP C	2023	2023	0	C!E892
RCEP C	2024	2024	0	C!F892
RCEP C	2025	2025	0	C!G892
RCEP C	2026	2026	0	C!H892
RCEP C	2027	2027	0	C!I892

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D892
RCEP D	2023	2023	0	D!E892
RCEP D	2024	2024	0	D!F892
RCEP D	2025	2025	0	D!G892
RCEP D	2026	2026	0	D!H892
RCEP D	2027	2027	0	D!I892
RCEP E	2022	2022	0	E!D892
RCEP E	2023	2023	0	E!E892
RCEP E	2024	2024	0	E!F892
RCEP E	2025	2025	0	E!G892
RCEP E	2026	2026	0	E!H892
RCEP E	2027	2027	0	E!I892
RCEP F	2022	2022	0	F!D892
RCEP F	2023	2023	0	F!E892
RCEP F	2024	2024	0	F!F892
RCEP F	2025	2025	0	F!G892
RCEP F	2026	2026	0	F!H892
RCEP F	2027	2027	0	F!I892
VIFTA	2024	2024	0	VI!F870
VIFTA	2025	2025	0	VI!G870
VIFTA	2026	2026	0	VI!H870
VIFTA	2027	2027	0	VI!I870

Advisory & warnings

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

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hạn ngạch thuế quan (12/2018/TT-BTC)		12/2018/TT-BTC	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	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 0407.19 has 4 lines; 0407.19.99 is distinguished from its siblings by: Other.	0407.19.11 For breeding; 0407.19.19 Other; 0407.19.91 For breeding	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 0407.19.99. 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 0% for 0407.19.99 was checked against BT2026 (cell BT2026!N899), 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
Hạn ngạch thuế quan (12/2018/TT-BTC)
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.