Vietnam Tariff Intelligence

HS 0405.10.00 detail

HS code	0405.10.00
Description	Butter and other fats and oils derived from milk; dairy spreads / - Butter
Unit	kg
Generated	02/11/2026 22:42:53
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/04051000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	19.5	19.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K871
Preferential (MFN)	13	13%	26/2023/NĐ-CP	2023-07-15	BT2026!N871
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q871
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(-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
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!E857
ATIGA	2022	2022	0	AT!E858
ATIGA	2023	2023	0	AT!F858
ATIGA	2024	2024	0	AT!G858
ATIGA	2025	2025	0	AT!H858
ATIGA	2026	2026	0	AT!I858
ATIGA	2027	2027	0	AT!J858
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E860
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F860
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G860

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H860
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I860
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J860
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E862
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F862
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G862
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H862
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I862
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J862
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F864
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H859
AIFTA	30/12/2022	2022	0	AI!F860
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G860
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H860
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I860
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J860
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K860
VKFTA	2022	2022	0	VK!E858
VKFTA	2023	2023	0	VK!F858
VKFTA	2024	2024	0	VK!G858
VKFTA	2025	2025	0	VK!H858
VKFTA	2026	2026	0	VK!I858
VKFTA	2027	2027	0	VK!J858
VCFTA	2022	2022	3	VC!D869
VCFTA	2023	2023	1	VC!E869
VCFTA	2024	2024	0	VC!F869

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G869
VCFTA	2026	2026	0	VC!H869
VCFTA	2027	2027	0	VC!I869
VN-EAEU	2022	2022	0	EAV!D866
VN-EAEU	2023	2023	0	EAV!E866
VN-EAEU	2024	2024	0	EAV!F866
VN-EAEU	2025	2025	0	EAV!G866
VN-EAEU	2026	2026	0	EAV!H866
VN-EAEU	2027	2027	0	EAV!I866
AHKFTA	2022	2022	8	AKH!D875
AHKFTA	2023	2023	5	AKH!E875
AHKFTA	2024	2024	5	AKH!F875
AHKFTA	2025	2025	3	AKH!G875
AHKFTA	2026	2026	3	AKH!H875
AHKFTA	2027	2027	0	AKH!I875
EVFTA	2022	2022	7,5	EV-NK!D859
EVFTA	2023	2023	5	EV-NK!E859
EVFTA	2024	2024	2,5	EV-NK!F859
EVFTA	2025	2025	0	EV-NK!G859
EVFTA	2026	2026	0	EV-NK!H859
EVFTA	2027	2027	0	EV-NK!I859
UKVFTA	2022	2022	7,5	UKV!D861
UKVFTA	2023	2023	5	UKV!E861
UKVFTA	2024	2024	2,5	UKV!F861
UKVFTA	2025	2025	0	UKV!G861
UKVFTA	2026	2026	0	UKV!H861

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I861
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D859
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E859
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F859
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G859
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H859
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I859
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J859
RCEP A	2022	2022	0	RCEPT-A!D862
RCEP A	2023	2023	0	RCEPT-A!E862
RCEP A	2024	2024	0	RCEPT-A!F862
RCEP A	2025	2025	0	RCEPT-A!G862
RCEP A	2026	2026	0	RCEPT-A!H862
RCEP A	2027	2027	0	RCEPT-A!I862
RCEP B	2022	2022	0	B!D862
RCEP B	2023	2023	0	B!E862
RCEP B	2024	2024	0	B!F862
RCEP B	2025	2025	0	B!G862
RCEP B	2026	2026	0	B!H862
RCEP B	2027	2027	0	B!I862
RCEP C	2022	2022	0	C!D862
RCEP C	2023	2023	0	C!E862
RCEP C	2024	2024	0	C!F862
RCEP C	2025	2025	0	C!G862
RCEP C	2026	2026	0	C!H862
RCEP C	2027	2027	0	C!I862

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D862
RCEP D	2023	2023	0	D!E862
RCEP D	2024	2024	0	D!F862
RCEP D	2025	2025	0	D!G862
RCEP D	2026	2026	0	D!H862
RCEP D	2027	2027	0	D!I862
RCEP E	2022	2022	0	E!D862
RCEP E	2023	2023	0	E!E862
RCEP E	2024	2024	0	E!F862
RCEP E	2025	2025	0	E!G862
RCEP E	2026	2026	0	E!H862
RCEP E	2027	2027	0	E!I862
RCEP F	2022	2022	0	F!D862
RCEP F	2023	2023	0	F!E862
RCEP F	2024	2024	0	F!F862
RCEP F	2025	2025	0	F!G862
RCEP F	2026	2026	0	F!H862
RCEP F	2027	2027	0	F!I862
VIFTA	2024	2024	*	VI!F842
VIFTA	2025	2025	*	VI!G842
VIFTA	2026	2026	*	VI!H842
VIFTA	2027	2027	*	VI!I842

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
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 0405.10.00. 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 13% for 0405.10.00 was checked against BT2026 (cell BT2026!N871), 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.