Vietnam Tariff Intelligence

HS 0403.20.91 detail

HS code	0403.20.91
Description	Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa / - Yogurt: / - - Other: / - - - Flavoured or containing added fruits (including pulp and jams), nuts or cocoa
Unit	kg/lít
Generated	02/11/2026 16:00:07
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://www.vietnamtariff.com/hs-code/04032091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K856
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N856
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q856
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
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

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	7	7%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	2.8	2.8%	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!E840
ATIGA	2022	2022	0	AT!E841
ATIGA	2023	2023	0	AT!F841
ATIGA	2024	2024	0	AT!G841
ATIGA	2025	2025	0	AT!H841
ATIGA	2026	2026	0	AT!I841
ATIGA	2027	2027	0	AT!J841
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E843
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F843
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G843
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H843

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I843
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J843
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E845
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F845
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G845
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H845
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I845
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J845
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F847
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H842
AIFTA	30/12/2022	2022	0	AI!F843
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G843
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H843
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I843
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J843
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K843
VKFTA	2022	2022	0	VK!E841
VKFTA	2023	2023	0	VK!F841
VKFTA	2024	2024	0	VK!G841
VKFTA	2025	2025	0	VK!H841
VKFTA	2026	2026	0	VK!I841
VKFTA	2027	2027	0	VK!J841
VCFTA	2022	2022	1	VC!D852
VCFTA	2023	2023	1	VC!E852
VCFTA	2024	2024	0	VC!F852
VCFTA	2025	2025	0	VC!G852

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H852
VCFTA	2027	2027	0	VC!I852
VN-EAEU	2022	2022	0	EAV!D849
VN-EAEU	2023	2023	0	EAV!E849
VN-EAEU	2024	2024	0	EAV!F849
VN-EAEU	2025	2025	0	EAV!G849
VN-EAEU	2026	2026	0	EAV!H849
VN-EAEU	2027	2027	0	EAV!I849
AHKFTA	2022	2022	7	AKH!D858
AHKFTA	2023	2023	7	AKH!E858
AHKFTA	2024	2024	7	AKH!F858
AHKFTA	2025	2025	7	AKH!G858
AHKFTA	2026	2026	7	AKH!H858
AHKFTA	2027	2027	7	AKH!I858
EVFTA	2022	2022	3,5	EV-NK!D842
EVFTA	2023	2023	2,3	EV-NK!E842
EVFTA	2024	2024	1,1	EV-NK!F842
EVFTA	2025	2025	0	EV-NK!G842
EVFTA	2026	2026	0	EV-NK!H842
EVFTA	2027	2027	0	EV-NK!I842
UKVFTA	2022	2022	3,5	UKV!D844
UKVFTA	2023	2023	2,3	UKV!E844
UKVFTA	2024	2024	1,1	UKV!F844
UKVFTA	2025	2025	0	UKV!G844
UKVFTA	2026	2026	0	UKV!H844
UKVFTA	2027	2027	0	UKV!I844

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D842
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E842
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F842
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G842
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H842
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I842
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J842
RCEP A	2022	2022	0	RCEPT-A!D845
RCEP A	2023	2023	0	RCEPT-A!E845
RCEP A	2024	2024	0	RCEPT-A!F845
RCEP A	2025	2025	0	RCEPT-A!G845
RCEP A	2026	2026	0	RCEPT-A!H845
RCEP A	2027	2027	0	RCEPT-A!I845
RCEP B	2022	2022	0	B!D845
RCEP B	2023	2023	0	B!E845
RCEP B	2024	2024	0	B!F845
RCEP B	2025	2025	0	B!G845
RCEP B	2026	2026	0	B!H845
RCEP B	2027	2027	0	B!I845
RCEP C	2022	2022	0	C!D845
RCEP C	2023	2023	0	C!E845
RCEP C	2024	2024	0	C!F845
RCEP C	2025	2025	0	C!G845
RCEP C	2026	2026	0	C!H845
RCEP C	2027	2027	0	C!I845
RCEP D	2022	2022	0	D!D845

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E845
RCEP D	2024	2024	0	D!F845
RCEP D	2025	2025	0	D!G845
RCEP D	2026	2026	0	D!H845
RCEP D	2027	2027	0	D!I845
RCEP E	2022	2022	0	E!D845
RCEP E	2023	2023	0	E!E845
RCEP E	2024	2024	0	E!F845
RCEP E	2025	2025	0	E!G845
RCEP E	2026	2026	0	E!H845
RCEP E	2027	2027	0	E!I845
RCEP F	2022	2022	0	F!D845
RCEP F	2023	2023	0	F!E845
RCEP F	2024	2024	0	F!F845
RCEP F	2025	2025	0	F!G845
RCEP F	2026	2026	0	F!H845
RCEP F	2027	2027	0	F!I845
VIFTA	2024	2024	5,6	VI!F827
VIFTA	2025	2025	4.2	VI!G827
VIFTA	2026	2026	2.8	VI!H827
VIFTA	2027	2027	1.4	VI!I827

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 0403.20 has 4 lines; 0403.20.91 is distinguished from its siblings by: Flavoured or containing added fruits (including pulp and jams), nuts or cocoa.	0403.20.11 Flavoured or containing added fruits (including pulp and jams), nuts or cocoa; 0403.20.19 Other; 0403.20.99 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	0403.20.91 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0403.20.91	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 "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 0403.20.91. 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 20% for 0403.20.91 was checked against BT2026 (cell BT2026!N856), 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.