Vietnam Tariff Intelligence

HS 0403.90.10 detail

HS code	0403.90.10
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 / - Other: / - - Buttermilk
Unit	kg/lít
Generated	04/11/2026 06:57:56
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://www.vietnamtariff.com/hs-code/04039010/

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!K859
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N859
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q859
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
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VCFTA	1	1%	Consolidated BT2026	2026	VC	112/2022/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!E843
ATIGA	2022	2022	0	AT!E844
ATIGA	2023	2023	0	AT!F844
ATIGA	2024	2024	0	AT!G844
ATIGA	2025	2025	0	AT!H844
ATIGA	2026	2026	0	AT!I844
ATIGA	2027	2027	0	AT!J844
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E846
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F846
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G846

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H846
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I846
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J846
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E848
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F848
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G848
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H848
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I848
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J848
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F850
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H845
AIFTA	30/12/2022	2022	0	AI!F846
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G846
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H846
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I846
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J846
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K846
VKFTA	2022	2022	0	VK!E844
VKFTA	2023	2023	0	VK!F844
VKFTA	2024	2024	0	VK!G844
VKFTA	2025	2025	0	VK!H844
VKFTA	2026	2026	0	VK!I844
VKFTA	2027	2027	0	VK!J844
VCFTA	2022	2022	1	VC!D855
VCFTA	2023	2023	1	VC!E855
VCFTA	2024	2024	1	VC!F855

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	1	VC!G855
VCFTA	2026	2026	1	VC!H855
VCFTA	2027	2027	0	VC!I855
VN-EAEU	2022	2022	0	EAV!D852
VN-EAEU	2023	2023	0	EAV!E852
VN-EAEU	2024	2024	0	EAV!F852
VN-EAEU	2025	2025	0	EAV!G852
VN-EAEU	2026	2026	0	EAV!H852
VN-EAEU	2027	2027	0	EAV!I852
AHKFTA	2022	2022	2	AKH!D861
AHKFTA	2023	2023	1	AKH!E861
AHKFTA	2024	2024	1	AKH!F861
AHKFTA	2025	2025	1	AKH!G861
AHKFTA	2026	2026	1	AKH!H861
AHKFTA	2027	2027	0	AKH!I861
EVFTA	2022	2022	0,7	EV-NK!D845
EVFTA	2023	2023	0	EV-NK!E845
EVFTA	2024	2024	0	EV-NK!F845
EVFTA	2025	2025	0	EV-NK!G845
EVFTA	2026	2026	0	EV-NK!H845
EVFTA	2027	2027	0	EV-NK!I845
UKVFTA	2022	2022	0,7	UKV!D847
UKVFTA	2023	2023	0	UKV!E847
UKVFTA	2024	2024	0	UKV!F847
UKVFTA	2025	2025	0	UKV!G847
UKVFTA	2026	2026	0	UKV!H847

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I847
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D845
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E845
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F845
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G845
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H845
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I845
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J845
RCEP A	2022	2022	0	RCEPT-A!D848
RCEP A	2023	2023	0	RCEPT-A!E848
RCEP A	2024	2024	0	RCEPT-A!F848
RCEP A	2025	2025	0	RCEPT-A!G848
RCEP A	2026	2026	0	RCEPT-A!H848
RCEP A	2027	2027	0	RCEPT-A!I848
RCEP B	2022	2022	0	B!D848
RCEP B	2023	2023	0	B!E848
RCEP B	2024	2024	0	B!F848
RCEP B	2025	2025	0	B!G848
RCEP B	2026	2026	0	B!H848
RCEP B	2027	2027	0	B!I848
RCEP C	2022	2022	0	C!D848
RCEP C	2023	2023	0	C!E848
RCEP C	2024	2024	0	C!F848
RCEP C	2025	2025	0	C!G848
RCEP C	2026	2026	0	C!H848
RCEP C	2027	2027	0	C!I848

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D848
RCEP D	2023	2023	0	D!E848
RCEP D	2024	2024	0	D!F848
RCEP D	2025	2025	0	D!G848
RCEP D	2026	2026	0	D!H848
RCEP D	2027	2027	0	D!I848
RCEP E	2022	2022	0	E!D848
RCEP E	2023	2023	0	E!E848
RCEP E	2024	2024	0	E!F848
RCEP E	2025	2025	0	E!G848
RCEP E	2026	2026	0	E!H848
RCEP E	2027	2027	0	E!I848
RCEP F	2022	2022	0	F!D848
RCEP F	2023	2023	0	F!E848
RCEP F	2024	2024	0	F!F848
RCEP F	2025	2025	0	F!G848
RCEP F	2026	2026	0	F!H848
RCEP F	2027	2027	0	F!I848
VIFTA	2024	2024	*	VI!F830
VIFTA	2025	2025	*	VI!G830
VIFTA	2026	2026	*	VI!H830
VIFTA	2027	2027	*	VI!I830

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
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 0403.90 has 2 lines; 0403.90.10 is distinguished from its siblings by: Buttermilk.	0403.90.90 Other	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 0403.90.10. 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 0403.90.10 was checked against BT2026 (cell BT2026!N859), 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)
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.