Vietnam Tariff Intelligence

HS 0403.90.90 detail

HS code	0403.90.90
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: / - - Other
Unit	kg/lít
Generated	11/11/2026 09:16:24
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/04039090/

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!K860
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N860
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q860
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	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
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!E844

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E845
ATIGA	2023	2023	0	AT!F845
ATIGA	2024	2024	0	AT!G845
ATIGA	2025	2025	0	AT!H845
ATIGA	2026	2026	0	AT!I845
ATIGA	2027	2027	0	AT!J845
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E847
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F847
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G847
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H847
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I847
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J847
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E849
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F849
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G849
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H849
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I849
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J849
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F851
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H846
AIFTA	30/12/2022	2022	0	AI!F847
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G847
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H847
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I847
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J847
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K847

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E845
VKFTA	2023	2023	0	VK!F845
VKFTA	2024	2024	0	VK!G845
VKFTA	2025	2025	0	VK!H845
VKFTA	2026	2026	0	VK!I845
VKFTA	2027	2027	0	VK!J845
VCFTA	2022	2022	1	VC!D856
VCFTA	2023	2023	1	VC!E856
VCFTA	2024	2024	0	VC!F856
VCFTA	2025	2025	0	VC!G856
VCFTA	2026	2026	0	VC!H856
VCFTA	2027	2027	0	VC!I856
VN-EAEU	2022	2022	0	EAV!D853
VN-EAEU	2023	2023	0	EAV!E853
VN-EAEU	2024	2024	0	EAV!F853
VN-EAEU	2025	2025	0	EAV!G853
VN-EAEU	2026	2026	0	EAV!H853
VN-EAEU	2027	2027	0	EAV!I853
AHKFTA	2022	2022	7	AKH!D862
AHKFTA	2023	2023	7	AKH!E862
AHKFTA	2024	2024	7	AKH!F862
AHKFTA	2025	2025	7	AKH!G862
AHKFTA	2026	2026	7	AKH!H862
AHKFTA	2027	2027	7	AKH!I862
EVFTA	2022	2022	3,5	EV-NK!D846
EVFTA	2023	2023	2,3	EV-NK!E846

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	1,1	EV-NK!F846
EVFTA	2025	2025	0	EV-NK!G846
EVFTA	2026	2026	0	EV-NK!H846
EVFTA	2027	2027	0	EV-NK!I846
UKVFTA	2022	2022	3,5	UKV!D848
UKVFTA	2023	2023	2,3	UKV!E848
UKVFTA	2024	2024	1,1	UKV!F848
UKVFTA	2025	2025	0	UKV!G848
UKVFTA	2026	2026	0	UKV!H848
UKVFTA	2027	2027	0	UKV!I848
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D846
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E846
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F846
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G846
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H846
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I846
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J846
RCEP A	2022	2022	0	RCEPT-A!D849
RCEP A	2023	2023	0	RCEPT-A!E849
RCEP A	2024	2024	0	RCEPT-A!F849
RCEP A	2025	2025	0	RCEPT-A!G849
RCEP A	2026	2026	0	RCEPT-A!H849
RCEP A	2027	2027	0	RCEPT-A!I849
RCEP B	2022	2022	0	B!D849
RCEP B	2023	2023	0	B!E849
RCEP B	2024	2024	0	B!F849

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G849
RCEP B	2026	2026	0	B!H849
RCEP B	2027	2027	0	B!I849
RCEP C	2022	2022	0	C!D849
RCEP C	2023	2023	0	C!E849
RCEP C	2024	2024	0	C!F849
RCEP C	2025	2025	0	C!G849
RCEP C	2026	2026	0	C!H849
RCEP C	2027	2027	0	C!I849
RCEP D	2022	2022	0	D!D849
RCEP D	2023	2023	0	D!E849
RCEP D	2024	2024	0	D!F849
RCEP D	2025	2025	0	D!G849
RCEP D	2026	2026	0	D!H849
RCEP D	2027	2027	0	D!I849
RCEP E	2022	2022	0	E!D849
RCEP E	2023	2023	0	E!E849
RCEP E	2024	2024	0	E!F849
RCEP E	2025	2025	0	E!G849
RCEP E	2026	2026	0	E!H849
RCEP E	2027	2027	0	E!I849
RCEP F	2022	2022	0	F!D849
RCEP F	2023	2023	0	F!E849
RCEP F	2024	2024	0	F!F849
RCEP F	2025	2025	0	F!G849
RCEP F	2026	2026	0	F!H849

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I849
VIFTA	2024	2024	5.6	VI!F831
VIFTA	2025	2025	4.2	VI!G831
VIFTA	2026	2026	2.8	VI!H831
VIFTA	2027	2027	1.4	VI!I831

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; 0403.90.90 is distinguished from its siblings by: Other.	0403.90.10 Buttermilk	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 0403.90.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 20% for 0403.90.90 was checked against BT2026 (cell BT2026!N860), 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.