Vietnam Tariff Intelligence

HS 0404.90.00 detail

HS code	0404.90.00
Description	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included / - Other
Unit	kg
Generated	11/11/2026 15:40:12
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/04049000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K869
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N869
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q869
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
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

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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E854
ATIGA	2022	2022	0	AT!E855
ATIGA	2023	2023	0	AT!F855
ATIGA	2024	2024	0	AT!G855
ATIGA	2025	2025	0	AT!H855
ATIGA	2026	2026	0	AT!I855
ATIGA	2027	2027	0	AT!J855
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E857
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F857
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G857

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H857
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I857
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J857
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E859
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F859
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G859
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H859
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I859
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J859
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F861
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H856
AIFTA	30/12/2022	2022	0	AI!F857
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G857
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H857
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I857
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J857
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K857
VKFTA	2022	2022	0	VK!E855
VKFTA	2023	2023	0	VK!F855
VKFTA	2024	2024	0	VK!G855
VKFTA	2025	2025	0	VK!H855
VKFTA	2026	2026	0	VK!I855
VKFTA	2027	2027	0	VK!J855
VCFTA	2022	2022	3	VC!D866
VCFTA	2023	2023	1	VC!E866
VCFTA	2024	2024	0	VC!F866

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G866
VCFTA	2026	2026	0	VC!H866
VCFTA	2027	2027	0	VC!I866
VN-EAEU	2022	2022	0	EAV!D863
VN-EAEU	2023	2023	0	EAV!E863
VN-EAEU	2024	2024	0	EAV!F863
VN-EAEU	2025	2025	0	EAV!G863
VN-EAEU	2026	2026	0	EAV!H863
VN-EAEU	2027	2027	0	EAV!I863
AHKFTA	2022	2022	0	AKH!D872
AHKFTA	2023	2023	0	AKH!E872
AHKFTA	2024	2024	0	AKH!F872
AHKFTA	2025	2025	0	AKH!G872
AHKFTA	2026	2026	0	AKH!H872
AHKFTA	2027	2027	0	AKH!I872
EVFTA	2022	2022	0	EV-NK!D856
EVFTA	2023	2023	0	EV-NK!E856
EVFTA	2024	2024	0	EV-NK!F856
EVFTA	2025	2025	0	EV-NK!G856
EVFTA	2026	2026	0	EV-NK!H856
EVFTA	2027	2027	0	EV-NK!I856
UKVFTA	2022	2022	0	UKV!D858
UKVFTA	2023	2023	0	UKV!E858
UKVFTA	2024	2024	0	UKV!F858
UKVFTA	2025	2025	0	UKV!G858
UKVFTA	2026	2026	0	UKV!H858

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I858
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D856
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E856
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F856
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G856
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H856
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I856
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J856
RCEP A	2022	2022	0	RCEPT-A!D859
RCEP A	2023	2023	0	RCEPT-A!E859
RCEP A	2024	2024	0	RCEPT-A!F859
RCEP A	2025	2025	0	RCEPT-A!G859
RCEP A	2026	2026	0	RCEPT-A!H859
RCEP A	2027	2027	0	RCEPT-A!I859
RCEP B	2022	2022	0	B!D859
RCEP B	2023	2023	0	B!E859
RCEP B	2024	2024	0	B!F859
RCEP B	2025	2025	0	B!G859
RCEP B	2026	2026	0	B!H859
RCEP B	2027	2027	0	B!I859
RCEP C	2022	2022	0	C!D859
RCEP C	2023	2023	0	C!E859
RCEP C	2024	2024	0	C!F859
RCEP C	2025	2025	0	C!G859
RCEP C	2026	2026	0	C!H859
RCEP C	2027	2027	0	C!I859

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D859
RCEP D	2023	2023	0	D!E859
RCEP D	2024	2024	0	D!F859
RCEP D	2025	2025	0	D!G859
RCEP D	2026	2026	0	D!H859
RCEP D	2027	2027	0	D!I859
RCEP E	2022	2022	0	E!D859
RCEP E	2023	2023	0	E!E859
RCEP E	2024	2024	0	E!F859
RCEP E	2025	2025	0	E!G859
RCEP E	2026	2026	0	E!H859
RCEP E	2027	2027	0	E!I859
RCEP F	2022	2022	0	F!D859
RCEP F	2023	2023	0	F!E859
RCEP F	2024	2024	0	F!F859
RCEP F	2025	2025	0	F!G859
RCEP F	2026	2026	0	F!H859
RCEP F	2027	2027	0	F!I859
VIFTA	2024	2024	0	VI!F840
VIFTA	2025	2025	0	VI!G840
VIFTA	2026	2026	0	VI!H840
VIFTA	2027	2027	0	VI!I840

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 "5/8/10".		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 0404.90.00. 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 5% for 0404.90.00 was checked against BT2026 (cell BT2026!N869), 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.