Vietnam Tariff Intelligence

HS 0405.90.90 detail

HS code	0405.90.90
Description	Butter and other fats and oils derived from milk; dairy spreads / - Other: / - - Other
Unit	kg
Generated	09/11/2026 15:41:13
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/04059090/

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!K877
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N877
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q877
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
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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
RCEP (Annex A)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,2	8.2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E863
ATIGA	2022	2022	0	AT!E864
ATIGA	2023	2023	0	AT!F864
ATIGA	2024	2024	0	AT!G864
ATIGA	2025	2025	0	AT!H864
ATIGA	2026	2026	0	AT!I864
ATIGA	2027	2027	0	AT!J864
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E866
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F866
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G866

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H866
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I866
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J866
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E868
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F868
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G868
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H868
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I868
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J868
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F870
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H865
AIFTA	30/12/2022	2022	0	AI!F866
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G866
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H866
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I866
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J866
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K866
VKFTA	2022	2022	0	VK!E864
VKFTA	2023	2023	0	VK!F864
VKFTA	2024	2024	0	VK!G864
VKFTA	2025	2025	0	VK!H864
VKFTA	2026	2026	0	VK!I864
VKFTA	2027	2027	0	VK!J864
VCFTA	2022	2022	3	VC!D875
VCFTA	2023	2023	1	VC!E875
VCFTA	2024	2024	0	VC!F875

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G875
VCFTA	2026	2026	0	VC!H875
VCFTA	2027	2027	0	VC!I875
VN-EAEU	2022	2022	0	EAV!D872
VN-EAEU	2023	2023	0	EAV!E872
VN-EAEU	2024	2024	0	EAV!F872
VN-EAEU	2025	2025	0	EAV!G872
VN-EAEU	2026	2026	0	EAV!H872
VN-EAEU	2027	2027	0	EAV!I872
AHKFTA	2022	2022	9	AKH!D881
AHKFTA	2023	2023	6	AKH!E881
AHKFTA	2024	2024	6	AKH!F881
AHKFTA	2025	2025	3	AKH!G881
AHKFTA	2026	2026	3	AKH!H881
AHKFTA	2027	2027	0	AKH!I881
EVFTA	2022	2022	7,5	EV-NK!D865
EVFTA	2023	2023	5	EV-NK!E865
EVFTA	2024	2024	2,5	EV-NK!F865
EVFTA	2025	2025	0	EV-NK!G865
EVFTA	2026	2026	0	EV-NK!H865
EVFTA	2027	2027	0	EV-NK!I865
UKVFTA	2022	2022	7,5	UKV!D867
UKVFTA	2023	2023	5	UKV!E867
UKVFTA	2024	2024	2,5	UKV!F867
UKVFTA	2025	2025	0	UKV!G867
UKVFTA	2026	2026	0	UKV!H867

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I867
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D865
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E865
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F865
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G865
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H865
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I865
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J865
RCEP A	2022	2022	13,5	RCEPT-A!D868
RCEP A	2023	2023	12	RCEPT-A!E868
RCEP A	2024	2024	10,5	RCEPT-A!F868
RCEP A	2025	2025	9	RCEPT-A!G868
RCEP A	2026	2026	7,5	RCEPT-A!H868
RCEP A	2027	2027	6	RCEPT-A!I868
RCEP B	2022	2022	13,5	B!D868
RCEP B	2023	2023	12	B!E868
RCEP B	2024	2024	10,5	B!F868
RCEP B	2025	2025	9	B!G868
RCEP B	2026	2026	7,5	B!H868
RCEP B	2027	2027	6	B!I868
RCEP C	2022	2022	13,5	C!D868
RCEP C	2023	2023	12	C!E868
RCEP C	2024	2024	10,5	C!F868
RCEP C	2025	2025	9	C!G868
RCEP C	2026	2026	7,5	C!H868
RCEP C	2027	2027	6	C!I868

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	13,6	D!D868
RCEP D	2023	2023	12,3	D!E868
RCEP D	2024	2024	10,9	D!F868
RCEP D	2025	2025	9,5	D!G868
RCEP D	2026	2026	8,2	D!H868
RCEP D	2027	2027	6,8	D!I868
RCEP E	2022	2022	13,5	E!D868
RCEP E	2023	2023	12	E!E868
RCEP E	2024	2024	10,5	E!F868
RCEP E	2025	2025	9	E!G868
RCEP E	2026	2026	7,5	E!H868
RCEP E	2027	2027	6	E!I868
RCEP F	2022	2022	13,5	F!D868
RCEP F	2023	2023	12	F!E868
RCEP F	2024	2024	10,5	F!F868
RCEP F	2025	2025	9	F!G868
RCEP F	2026	2026	7,5	F!H868
RCEP F	2027	2027	6	F!I868
VIFTA	2024	2024	10	VI!F848
VIFTA	2025	2025	5	VI!G848
VIFTA	2026	2026	0	VI!H848
VIFTA	2027	2027	0	VI!I848

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
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 7.5%, RCEP (Annex B) 7.5%, RCEP (Annex C) 7.5%, RCEP (Annex E) 7.5%, RCEP (Annex F) 7.5%, RCEP (Annex D) 8.2%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0405.90 has 4 lines; 0405.90.90 is distinguished from its siblings by: Other.	0405.90.10 Anhydrous butterfat; 0405.90.20 Butteroil; 0405.90.30 Ghee	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 0405.90.90. 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 0405.90.90 was checked against BT2026 (cell BT2026!N877), 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.