Vietnam Tariff Intelligence

HS 0406.10.10 detail

HS code	0406.10.10
Description	Cheese and curd / - Fresh (unripened or uncured) cheese, including whey cheese, and curd: / - - Fresh (unripened or uncured) cheese, including whey cheese
Unit	kg
Generated	05/11/2026 17:30:06
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/04061010/

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!K880
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N880
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q880
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
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!E867
ATIGA	2022	2022	0	AT!E868
ATIGA	2023	2023	0	AT!F868
ATIGA	2024	2024	0	AT!G868
ATIGA	2025	2025	0	AT!H868
ATIGA	2026	2026	0	AT!I868
ATIGA	2027	2027	0	AT!J868
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E870
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F870
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G870

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H870
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I870
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J870
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E872
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F872
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G872
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H872
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I872
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J872
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F874
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H869
AIFTA	30/12/2022	2022	0	AI!F870
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G870
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H870
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I870
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J870
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K870
VKFTA	2022	2022	0	VK!E868
VKFTA	2023	2023	0	VK!F868
VKFTA	2024	2024	0	VK!G868
VKFTA	2025	2025	0	VK!H868
VKFTA	2026	2026	0	VK!I868
VKFTA	2027	2027	0	VK!J868
VCFTA	2022	2022	2	VC!D879
VCFTA	2023	2023	1	VC!E879
VCFTA	2024	2024	0	VC!F879

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G879
VCFTA	2026	2026	0	VC!H879
VCFTA	2027	2027	0	VC!I879
VN-EAEU	2022	2022	0	EAV!D876
VN-EAEU	2023	2023	0	EAV!E876
VN-EAEU	2024	2024	0	EAV!F876
VN-EAEU	2025	2025	0	EAV!G876
VN-EAEU	2026	2026	0	EAV!H876
VN-EAEU	2027	2027	0	EAV!I876
AHKFTA	2022	2022	0	AKH!D885
AHKFTA	2023	2023	0	AKH!E885
AHKFTA	2024	2024	0	AKH!F885
AHKFTA	2025	2025	0	AKH!G885
AHKFTA	2026	2026	0	AKH!H885
AHKFTA	2027	2027	0	AKH!I885
EVFTA	2022	2022	5	EV-NK!D869
EVFTA	2023	2023	3,3	EV-NK!E869
EVFTA	2024	2024	1,6	EV-NK!F869
EVFTA	2025	2025	0	EV-NK!G869
EVFTA	2026	2026	0	EV-NK!H869
EVFTA	2027	2027	0	EV-NK!I869
UKVFTA	2022	2022	5	UKV!D871
UKVFTA	2023	2023	3,3	UKV!E871
UKVFTA	2024	2024	1,6	UKV!F871
UKVFTA	2025	2025	0	UKV!G871
UKVFTA	2026	2026	0	UKV!H871

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I871
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D869
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E869
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F869
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G869
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H869
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I869
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J869
RCEP A	2022	2022	0	RCEPT-A!D872
RCEP A	2023	2023	0	RCEPT-A!E872
RCEP A	2024	2024	0	RCEPT-A!F872
RCEP A	2025	2025	0	RCEPT-A!G872
RCEP A	2026	2026	0	RCEPT-A!H872
RCEP A	2027	2027	0	RCEPT-A!I872
RCEP B	2022	2022	0	B!D872
RCEP B	2023	2023	0	B!E872
RCEP B	2024	2024	0	B!F872
RCEP B	2025	2025	0	B!G872
RCEP B	2026	2026	0	B!H872
RCEP B	2027	2027	0	B!I872
RCEP C	2022	2022	0	C!D872
RCEP C	2023	2023	0	C!E872
RCEP C	2024	2024	0	C!F872
RCEP C	2025	2025	0	C!G872
RCEP C	2026	2026	0	C!H872
RCEP C	2027	2027	0	C!I872

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D872
RCEP D	2023	2023	0	D!E872
RCEP D	2024	2024	0	D!F872
RCEP D	2025	2025	0	D!G872
RCEP D	2026	2026	0	D!H872
RCEP D	2027	2027	0	D!I872
RCEP E	2022	2022	0	E!D872
RCEP E	2023	2023	0	E!E872
RCEP E	2024	2024	0	E!F872
RCEP E	2025	2025	0	E!G872
RCEP E	2026	2026	0	E!H872
RCEP E	2027	2027	0	E!I872
RCEP F	2022	2022	0	F!D872
RCEP F	2023	2023	0	F!E872
RCEP F	2024	2024	0	F!F872
RCEP F	2025	2025	0	F!G872
RCEP F	2026	2026	0	F!H872
RCEP F	2027	2027	0	F!I872
VIFTA	2024	2024	*	VI!F851
VIFTA	2025	2025	*	VI!G851
VIFTA	2026	2026	*	VI!H851
VIFTA	2027	2027	*	VI!I851

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 0406.10 has 2 lines; 0406.10.10 is distinguished from its siblings by: Fresh (unripened or uncured) cheese, including whey cheese.	0406.10.20 Curd	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 0406.10.10. 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 5% for 0406.10.10 was checked against BT2026 (cell BT2026!N880), 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.