Vietnam Tariff Intelligence

HS 0407.90.90 detail

HS code	0407.90.90
Description	Birds’ eggs, in shell, fresh, preserved or cooked / - Other: / - - Other
Unit	quả/kg
Generated	05/11/2026 11:43:41
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/04079090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	60 (NHN: 120)	60% · out-of-quota 120%	15/2023/QĐ-TTg	2023-07-15	BT2026!K908
Preferential (MFN)	40 (NHN: 80)	40% · out-of-quota 80%	26/2023/NĐ-CP	2023-07-15	BT2026!N908
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q908
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VN-LAO	2.5	2.5%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
ATIGA	5	5%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
EVFTA	10,9	10.9%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	10,9	10.9%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	24	24%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VKFTA	30	30%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	30	30%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-EAEU	Q	Q	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Needs interpretation
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
ACFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Not eligible (*)
RCEP (Annex A)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex B)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex D)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex E)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex F)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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)		50	AC!E896
ATIGA	2022	2022	5	AT!E897
ATIGA	2023	2023	5	AT!F897
ATIGA	2024	2024	5	AT!G897
ATIGA	2025	2025	5	AT!H897
ATIGA	2026	2026	5	AT!I897
ATIGA	2027	2027	5	AT!J897
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E899
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F899

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G899
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H899
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I899
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J899
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E901
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F901
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G901
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H901
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I901
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J901
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F903
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H898
AIFTA	30/12/2022	2022	*	AI!F899
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G899
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H899
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I899
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J899
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K899
VKFTA	2022	2022	30	VK!E897
VKFTA	2023	2023	30	VK!F897
VKFTA	2024	2024	30	VK!G897
VKFTA	2025	2025	30	VK!H897
VKFTA	2026	2026	30	VK!I897
VKFTA	2027	2027	30	VK!J897
VCFTA	2022	2022	30	VC!D908
VCFTA	2023	2023	30	VC!E908

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	24	VC!F908
VCFTA	2025	2025	24	VC!G908
VCFTA	2026	2026	24	VC!H908
VCFTA	2027	2027	24	VC!I908
VN-EAEU	2022	2022	Q	EAV!D905
VN-EAEU	2023	2023	Q	EAV!E905
VN-EAEU	2024	2024	Q	EAV!F905
VN-EAEU	2025	2025	Q	EAV!G905
VN-EAEU	2026	2026	Q	EAV!H905
VN-EAEU	2027	2027	Q	EAV!I905
AHKFTA	2022	2022	*	AKH!D914
AHKFTA	2023	2023	*	AKH!E914
AHKFTA	2024	2024	*	AKH!F914
AHKFTA	2025	2025	*	AKH!G914
AHKFTA	2026	2026	*	AKH!H914
AHKFTA	2027	2027	*	AKH!I914
EVFTA	2022	2022	21,8	EV-NK!D898
EVFTA	2023	2023	19	EV-NK!E898
EVFTA	2024	2024	16,3	EV-NK!F898
EVFTA	2025	2025	13,6	EV-NK!G898
EVFTA	2026	2026	10,9	EV-NK!H898
EVFTA	2027	2027	8,1	EV-NK!I898
UKVFTA	2022	2022	21,8	UKV!D900
UKVFTA	2023	2023	19	UKV!E900
UKVFTA	2024	2024	16,3	UKV!F900
UKVFTA	2025	2025	13,6	UKV!G900

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	10,9	UKV!H900
UKVFTA	2027	2027	8,1	UKV!I900
CPTPP	(I)	2021 (DERIVED)	10	CPTPP!D898
CPTPP	(II)	2022 (DERIVED)	5	CPTPP!E898
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F898
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G898
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H898
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I898
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J898
RCEP A	2022	2022	*	RCEPT-A!D901
RCEP A	2023	2023	*	RCEPT-A!E901
RCEP A	2024	2024	*	RCEPT-A!F901
RCEP A	2025	2025	*	RCEPT-A!G901
RCEP A	2026	2026	*	RCEPT-A!H901
RCEP A	2027	2027	*	RCEPT-A!I901
RCEP B	2022	2022	*	B!D901
RCEP B	2023	2023	*	B!E901
RCEP B	2024	2024	*	B!F901
RCEP B	2025	2025	*	B!G901
RCEP B	2026	2026	*	B!H901
RCEP B	2027	2027	*	B!I901
RCEP C	2022	2022	*	C!D901
RCEP C	2023	2023	*	C!E901
RCEP C	2024	2024	*	C!F901
RCEP C	2025	2025	*	C!G901
RCEP C	2026	2026	*	C!H901

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I901
RCEP D	2022	2022	*	D!D901
RCEP D	2023	2023	*	D!E901
RCEP D	2024	2024	*	D!F901
RCEP D	2025	2025	*	D!G901
RCEP D	2026	2026	*	D!H901
RCEP D	2027	2027	*	D!I901
RCEP E	2022	2022	*	E!D901
RCEP E	2023	2023	*	E!E901
RCEP E	2024	2024	*	E!F901
RCEP E	2025	2025	*	E!G901
RCEP E	2026	2026	*	E!H901
RCEP E	2027	2027	*	E!I901
RCEP F	2022	2022	*	F!D901
RCEP F	2023	2023	*	F!E901
RCEP F	2024	2024	*	F!F901
RCEP F	2025	2025	*	F!G901
RCEP F	2026	2026	*	F!H901
RCEP F	2027	2027	*	F!I901
VIFTA	2024	2024	30	VI!F879
VIFTA	2025	2025	30	VI!G879
VIFTA	2026	2026	30	VI!H879
VIFTA	2027	2027	30	VI!I879

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hạn ngạch thuế quan (12/2018/TT-BTC)		12/2018/TT-BTC	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	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-005	YELLOW	Tariff quota (MFN)	MFN rate "40 (NHN: 80)": in-quota 40%, out-of-quota 80%.		12/2018/TT-BCT	Confirm tariff-quota allocation before budgeting.	Not verified – check required
FTA-005	YELLOW	Tariff quota (NKTT)	NKTT rate "60 (NHN: 120)": in-quota 60%, out-of-quota 120%.		12/2018/TT-BCT	Confirm tariff-quota allocation before budgeting.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (40%) in the source tariff – claiming the FTA brings no saving.	MFN 40%		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 0407.90 has 3 lines; 0407.90.90 is distinguished from its siblings by: Other.	0407.90.10 Of fowls of the species Gallus domesticus; 0407.90.20 Of ducks	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 "*/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 0407.90.90. 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 40% · out-of-quota 80% for 0407.90.90 was checked against BT2026 (cell BT2026!N908), 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
Hạn ngạch thuế quan (12/2018/TT-BTC)
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.