Vietnam Tariff Intelligence

HS 0402.21.20 detail

HS code	0402.21.20
Description	Milk and cream, concentrated or containing added sugar or other sweetening matter / - In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%: / - - Not containing added sugar or other sweetening matter: / - - - In containers of a net weight of 20 kg or more
Unit	kg
Generated	08/11/2026 05:03:28
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/04022120/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	3	3%	15/2023/QĐ-TTg	2023-07-15	BT2026!K840
Preferential (MFN)	2	2%	26/2023/NĐ-CP	2023-07-15	BT2026!N840
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q840
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
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
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	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	1.2	1.2%	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!E823
ATIGA	2022	2022	0	AT!E824
ATIGA	2023	2023	0	AT!F824
ATIGA	2024	2024	0	AT!G824
ATIGA	2025	2025	0	AT!H824
ATIGA	2026	2026	0	AT!I824
ATIGA	2027	2027	0	AT!J824
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E826
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F826
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G826
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H826

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I826
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J826
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E828
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F828
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G828
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H828
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I828
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J828
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F830
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H825
AIFTA	30/12/2022	2022	0	AI!F826
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G826
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H826
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I826
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J826
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K826
VKFTA	2022	2022	0	VK!E824
VKFTA	2023	2023	0	VK!F824
VKFTA	2024	2024	0	VK!G824
VKFTA	2025	2025	0	VK!H824
VKFTA	2026	2026	0	VK!I824
VKFTA	2027	2027	0	VK!J824
VCFTA	2022	2022	0	VC!D835
VCFTA	2023	2023	0	VC!E835
VCFTA	2024	2024	0	VC!F835
VCFTA	2025	2025	0	VC!G835

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H835
VCFTA	2027	2027	0	VC!I835
VN-EAEU	2022	2022	0	EAV!D832
VN-EAEU	2023	2023	0	EAV!E832
VN-EAEU	2024	2024	0	EAV!F832
VN-EAEU	2025	2025	0	EAV!G832
VN-EAEU	2026	2026	0	EAV!H832
VN-EAEU	2027	2027	0	EAV!I832
AHKFTA	2022	2022	2	AKH!D841
AHKFTA	2023	2023	1	AKH!E841
AHKFTA	2024	2024	1	AKH!F841
AHKFTA	2025	2025	1	AKH!G841
AHKFTA	2026	2026	1	AKH!H841
AHKFTA	2027	2027	0	AKH!I841
EVFTA	2022	2022	0,7	EV-NK!D825
EVFTA	2023	2023	0	EV-NK!E825
EVFTA	2024	2024	0	EV-NK!F825
EVFTA	2025	2025	0	EV-NK!G825
EVFTA	2026	2026	0	EV-NK!H825
EVFTA	2027	2027	0	EV-NK!I825
UKVFTA	2022	2022	0,7	UKV!D827
UKVFTA	2023	2023	0	UKV!E827
UKVFTA	2024	2024	0	UKV!F827
UKVFTA	2025	2025	0	UKV!G827
UKVFTA	2026	2026	0	UKV!H827
UKVFTA	2027	2027	0	UKV!I827

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D825
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E825
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F825
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G825
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H825
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I825
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J825
RCEP A	2022	2022	0	RCEPT-A!D828
RCEP A	2023	2023	0	RCEPT-A!E828
RCEP A	2024	2024	0	RCEPT-A!F828
RCEP A	2025	2025	0	RCEPT-A!G828
RCEP A	2026	2026	0	RCEPT-A!H828
RCEP A	2027	2027	0	RCEPT-A!I828
RCEP B	2022	2022	0	B!D828
RCEP B	2023	2023	0	B!E828
RCEP B	2024	2024	0	B!F828
RCEP B	2025	2025	0	B!G828
RCEP B	2026	2026	0	B!H828
RCEP B	2027	2027	0	B!I828
RCEP C	2022	2022	0	C!D828
RCEP C	2023	2023	0	C!E828
RCEP C	2024	2024	0	C!F828
RCEP C	2025	2025	0	C!G828
RCEP C	2026	2026	0	C!H828
RCEP C	2027	2027	0	C!I828
RCEP D	2022	2022	0	D!D828

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E828
RCEP D	2024	2024	0	D!F828
RCEP D	2025	2025	0	D!G828
RCEP D	2026	2026	0	D!H828
RCEP D	2027	2027	0	D!I828
RCEP E	2022	2022	0	E!D828
RCEP E	2023	2023	0	E!E828
RCEP E	2024	2024	0	E!F828
RCEP E	2025	2025	0	E!G828
RCEP E	2026	2026	0	E!H828
RCEP E	2027	2027	0	E!I828
RCEP F	2022	2022	0	F!D828
RCEP F	2023	2023	0	F!E828
RCEP F	2024	2024	0	F!F828
RCEP F	2025	2025	0	F!G828
RCEP F	2026	2026	0	F!H828
RCEP F	2027	2027	0	F!I828
VIFTA	2024	2024	2,4	VI!F811
VIFTA	2025	2025	1.8	VI!G811
VIFTA	2026	2026	1.2	VI!H811
VIFTA	2027	2027	0.6	VI!I811

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 0402.21 has 3 lines; 0402.21.20 is distinguished from its siblings by: In containers of a net weight of 20 kg or more.	0402.21.30 In containers of a net weight of 2 kg or less; 0402.21.90 Other	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 0402.21.20. 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 2% for 0402.21.20 was checked against BT2026 (cell BT2026!N840), 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.