Vietnam Tariff Intelligence

HS 0402.21.90 detail

HS code	0402.21.90
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: / - - - Other
Unit	kg
Generated	04/11/2026 21:33:48
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/04022190/

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!K842
Preferential (MFN)	2	2%	26/2023/NĐ-CP	2023-07-15	BT2026!N842
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q842
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E825
ATIGA	2022	2022	0	AT!E826
ATIGA	2023	2023	0	AT!F826
ATIGA	2024	2024	0	AT!G826
ATIGA	2025	2025	0	AT!H826
ATIGA	2026	2026	0	AT!I826
ATIGA	2027	2027	0	AT!J826
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E828
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F828
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G828

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H828
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I828
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J828
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E830
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F830
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G830
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H830
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I830
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J830
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F832
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H827
AIFTA	30/12/2022	2022	0	AI!F828
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G828
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H828
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I828
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J828
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K828
VKFTA	2022	2022	0	VK!E826
VKFTA	2023	2023	0	VK!F826
VKFTA	2024	2024	0	VK!G826
VKFTA	2025	2025	0	VK!H826
VKFTA	2026	2026	0	VK!I826
VKFTA	2027	2027	0	VK!J826
VCFTA	2022	2022	2	VC!D837
VCFTA	2023	2023	1	VC!E837
VCFTA	2024	2024	0	VC!F837

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G837
VCFTA	2026	2026	0	VC!H837
VCFTA	2027	2027	0	VC!I837
VN-EAEU	2022	2022	0	EAV!D834
VN-EAEU	2023	2023	0	EAV!E834
VN-EAEU	2024	2024	0	EAV!F834
VN-EAEU	2025	2025	0	EAV!G834
VN-EAEU	2026	2026	0	EAV!H834
VN-EAEU	2027	2027	0	EAV!I834
AHKFTA	2022	2022	2	AKH!D843
AHKFTA	2023	2023	1	AKH!E843
AHKFTA	2024	2024	1	AKH!F843
AHKFTA	2025	2025	1	AKH!G843
AHKFTA	2026	2026	1	AKH!H843
AHKFTA	2027	2027	0	AKH!I843
EVFTA	2022	2022	0,7	EV-NK!D827
EVFTA	2023	2023	0	EV-NK!E827
EVFTA	2024	2024	0	EV-NK!F827
EVFTA	2025	2025	0	EV-NK!G827
EVFTA	2026	2026	0	EV-NK!H827
EVFTA	2027	2027	0	EV-NK!I827
UKVFTA	2022	2022	0,7	UKV!D829
UKVFTA	2023	2023	0	UKV!E829
UKVFTA	2024	2024	0	UKV!F829
UKVFTA	2025	2025	0	UKV!G829
UKVFTA	2026	2026	0	UKV!H829

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I829
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D827
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E827
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F827
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G827
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H827
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I827
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J827
RCEP A	2022	2022	0	RCEPT-A!D830
RCEP A	2023	2023	0	RCEPT-A!E830
RCEP A	2024	2024	0	RCEPT-A!F830
RCEP A	2025	2025	0	RCEPT-A!G830
RCEP A	2026	2026	0	RCEPT-A!H830
RCEP A	2027	2027	0	RCEPT-A!I830
RCEP B	2022	2022	0	B!D830
RCEP B	2023	2023	0	B!E830
RCEP B	2024	2024	0	B!F830
RCEP B	2025	2025	0	B!G830
RCEP B	2026	2026	0	B!H830
RCEP B	2027	2027	0	B!I830
RCEP C	2022	2022	0	C!D830
RCEP C	2023	2023	0	C!E830
RCEP C	2024	2024	0	C!F830
RCEP C	2025	2025	0	C!G830
RCEP C	2026	2026	0	C!H830
RCEP C	2027	2027	0	C!I830

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D830
RCEP D	2023	2023	0	D!E830
RCEP D	2024	2024	0	D!F830
RCEP D	2025	2025	0	D!G830
RCEP D	2026	2026	0	D!H830
RCEP D	2027	2027	0	D!I830
RCEP E	2022	2022	0	E!D830
RCEP E	2023	2023	0	E!E830
RCEP E	2024	2024	0	E!F830
RCEP E	2025	2025	0	E!G830
RCEP E	2026	2026	0	E!H830
RCEP E	2027	2027	0	E!I830
RCEP F	2022	2022	0	F!D830
RCEP F	2023	2023	0	F!E830
RCEP F	2024	2024	0	F!F830
RCEP F	2025	2025	0	F!G830
RCEP F	2026	2026	0	F!H830
RCEP F	2027	2027	0	F!I830
VIFTA	2024	2024	2.4	VI!F813
VIFTA	2025	2025	1.8	VI!G813
VIFTA	2026	2026	1.2	VI!H813
VIFTA	2027	2027	0.6	VI!I813

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; 0402.21.90 is distinguished from its siblings by: Other.	0402.21.20 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	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 0402.21.90. 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 2% for 0402.21.90 was checked against BT2026 (cell BT2026!N842), 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.