

## HS 0402.29.90 detail

|                     |                                                                                                                                                                                                         |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 0402.29.90                                                                                                                                                                                              |
| 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%: / - - Other: / - - - Other |
| Unit                | kg                                                                                                                                                                                                      |
| Generated           | 01/11/2026 11:33:07                                                                                                                                                                                     |
| 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                | <a href="https://www.vietnamtariff.com/hs-code/04022990/">https://www.vietnamtariff.com/hs-code/04022990/</a>                                                                                           |

### 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!K846 |
| Preferential (MFN)   | 2            | 2%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N846 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q846 |
| 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<br>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 |
| 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   | 2.9          | 2.9%    | Consolidated BT2026 | 2026                  | Form VI (verify)      | 131/2024/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!E829 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E830 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F830 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G830 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H830 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I830 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J830 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2            | AJ!E832 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F832 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G832 |

| FTA     | Period                                 | Year | Source value | Source    |
|---------|----------------------------------------|------|--------------|-----------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H832   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I832   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J832   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 4            | VJ!E834   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2            | VJ!F834   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G834   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H834   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I834   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J834   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F836   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H831 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F832   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G832   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H832   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I832   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J832   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K832   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E830   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F830   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G830   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H830   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I830   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J830   |
| VCFTA   | 2022                                   | 2022 | 4            | VC!D841   |
| VCFTA   | 2023                                   | 2023 | 2            | VC!E841   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F841   |

| FTA     | Period | Year | Source value | Source     |
|---------|--------|------|--------------|------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G841    |
| VCFTA   | 2026   | 2026 | 0            | VC!H841    |
| VCFTA   | 2027   | 2027 | 0            | VC!I841    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D838   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E838   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F838   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G838   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H838   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I838   |
| AHKFTA  | 2022   | 2022 | 3            | AKH!D847   |
| AHKFTA  | 2023   | 2023 | 2            | AKH!E847   |
| AHKFTA  | 2024   | 2024 | 2            | AKH!F847   |
| AHKFTA  | 2025   | 2025 | 1            | AKH!G847   |
| AHKFTA  | 2026   | 2026 | 1            | AKH!H847   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I847   |
| EVFTA   | 2022   | 2022 | 2,5          | EV-NK!D831 |
| EVFTA   | 2023   | 2023 | 1,6          | EV-NK!E831 |
| EVFTA   | 2024   | 2024 | 0,8          | EV-NK!F831 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G831 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H831 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I831 |
| UKVFTA  | 2022   | 2022 | 2,5          | UKV!D833   |
| UKVFTA  | 2023   | 2023 | 1,6          | UKV!E833   |
| UKVFTA  | 2024   | 2024 | 0,8          | UKV!F833   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G833   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H833   |

| FTA    | Period | Year           | Source value | Source       |
|--------|--------|----------------|--------------|--------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I833     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D831   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E831   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F831   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G831   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H831   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I831   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J831   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D834 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E834 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F834 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G834 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H834 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I834 |
| RCEP B | 2022   | 2022           | 0            | B!D834       |
| RCEP B | 2023   | 2023           | 0            | B!E834       |
| RCEP B | 2024   | 2024           | 0            | B!F834       |
| RCEP B | 2025   | 2025           | 0            | B!G834       |
| RCEP B | 2026   | 2026           | 0            | B!H834       |
| RCEP B | 2027   | 2027           | 0            | B!I834       |
| RCEP C | 2022   | 2022           | 0            | C!D834       |
| RCEP C | 2023   | 2023           | 0            | C!E834       |
| RCEP C | 2024   | 2024           | 0            | C!F834       |
| RCEP C | 2025   | 2025           | 0            | C!G834       |
| RCEP C | 2026   | 2026           | 0            | C!H834       |
| RCEP C | 2027   | 2027           | 0            | C!I834       |

| FTA    | Period | Year | Source value | Source  |
|--------|--------|------|--------------|---------|
| RCEP D | 2022   | 2022 | 0            | D!D834  |
| RCEP D | 2023   | 2023 | 0            | D!E834  |
| RCEP D | 2024   | 2024 | 0            | D!F834  |
| RCEP D | 2025   | 2025 | 0            | D!G834  |
| RCEP D | 2026   | 2026 | 0            | D!H834  |
| RCEP D | 2027   | 2027 | 0            | D!I834  |
| RCEP E | 2022   | 2022 | 0            | E!D834  |
| RCEP E | 2023   | 2023 | 0            | E!E834  |
| RCEP E | 2024   | 2024 | 0            | E!F834  |
| RCEP E | 2025   | 2025 | 0            | E!G834  |
| RCEP E | 2026   | 2026 | 0            | E!H834  |
| RCEP E | 2027   | 2027 | 0            | E!I834  |
| RCEP F | 2022   | 2022 | 0            | F!D834  |
| RCEP F | 2023   | 2023 | 0            | F!E834  |
| RCEP F | 2024   | 2024 | 0            | F!F834  |
| RCEP F | 2025   | 2025 | 0            | F!G834  |
| RCEP F | 2026   | 2026 | 0            | F!H834  |
| RCEP F | 2027   | 2027 | 0            | F!I834  |
| VIFTA  | 2024   | 2024 | 4.3          | VI!F817 |
| VIFTA  | 2025   | 2025 | 3.6          | VI!G817 |
| VIFTA  | 2026   | 2026 | 2.9          | VI!H817 |
| VIFTA  | 2027   | 2027 | 2.1          | VI!I817 |

**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                                | VIFTA 2.9%: the preferential rate is equal to or higher than the MFN rate (2%) in the source tariff – claiming the FTA brings no saving. | MFN 2%                                                                                                              |                    | 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 0402.29 has 3 lines; 0402.29.90 is distinguished from its siblings by: Other.                                                 | 0402.29.20 In containers of a net weight of 20 kg or more; 0402.29.30 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 0402.29.90. 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 0402.29.90 was checked against BT2026 (cell BT2026!N846), 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) |

Item policy

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.