

HS 0402.91.00 detail

HS code	0402.91.00
Description	Milk and cream, concentrated or containing added sugar or other sweetening matter / - Other: / - - Not containing added sugar or other sweetening matter
Unit	kg
Generated	01/11/2026 03:35:48
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/04029100/

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!K848
Preferential (MFN)	2	2%	26/2023/NĐ-CP	2023-07-15	BT2026!N848
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q848
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
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
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!E831
ATIGA	2022	2022	0	AT!E832
ATIGA	2023	2023	0	AT!F832
ATIGA	2024	2024	0	AT!G832
ATIGA	2025	2025	0	AT!H832
ATIGA	2026	2026	0	AT!I832
ATIGA	2027	2027	0	AT!J832
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E834
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F834

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G834
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H834
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I834
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J834
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E836
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F836
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G836
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H836
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I836
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J836
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F838
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H833
AIFTA	30/12/2022	2022	0	AI!F834
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G834
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H834
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I834
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J834
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K834
VKFTA	2022	2022	0	VK!E832
VKFTA	2023	2023	0	VK!F832
VKFTA	2024	2024	0	VK!G832
VKFTA	2025	2025	0	VK!H832
VKFTA	2026	2026	0	VK!I832
VKFTA	2027	2027	0	VK!J832
VCFTA	2022	2022	4	VC!D843
VCFTA	2023	2023	4	VC!E843

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	3	VC!F843
VCFTA	2025	2025	3	VC!G843
VCFTA	2026	2026	2	VC!H843
VCFTA	2027	2027	1	VC!I843
VN-EAEU	2022	2022	0	EAV!D840
VN-EAEU	2023	2023	0	EAV!E840
VN-EAEU	2024	2024	0	EAV!F840
VN-EAEU	2025	2025	0	EAV!G840
VN-EAEU	2026	2026	0	EAV!H840
VN-EAEU	2027	2027	0	EAV!I840
AHKFTA	2022	2022	6	AKH!D849
AHKFTA	2023	2023	4	AKH!E849
AHKFTA	2024	2024	4	AKH!F849
AHKFTA	2025	2025	2	AKH!G849
AHKFTA	2026	2026	2	AKH!H849
AHKFTA	2027	2027	0	AKH!I849
EVFTA	2022	2022	5	EV-NK!D833
EVFTA	2023	2023	3,3	EV-NK!E833
EVFTA	2024	2024	1,6	EV-NK!F833
EVFTA	2025	2025	0	EV-NK!G833
EVFTA	2026	2026	0	EV-NK!H833
EVFTA	2027	2027	0	EV-NK!I833
UKVFTA	2022	2022	5	UKV!D835
UKVFTA	2023	2023	3,3	UKV!E835
UKVFTA	2024	2024	1,6	UKV!F835
UKVFTA	2025	2025	0	UKV!G835

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H835
UKVFTA	2027	2027	0	UKV!I835
CPTPP	(I)	2021 (DERIVED)	2	CPTPP!D833
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E833
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F833
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G833
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H833
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I833
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J833
RCEP A	2022	2022	9	RCEPT-A!D836
RCEP A	2023	2023	8	RCEPT-A!E836
RCEP A	2024	2024	7	RCEPT-A!F836
RCEP A	2025	2025	6	RCEPT-A!G836
RCEP A	2026	2026	5	RCEPT-A!H836
RCEP A	2027	2027	4	RCEPT-A!I836
RCEP B	2022	2022	9	B!D836
RCEP B	2023	2023	8	B!E836
RCEP B	2024	2024	7	B!F836
RCEP B	2025	2025	6	B!G836
RCEP B	2026	2026	5	B!H836
RCEP B	2027	2027	4	B!I836
RCEP C	2022	2022	9	C!D836
RCEP C	2023	2023	8	C!E836
RCEP C	2024	2024	7	C!F836
RCEP C	2025	2025	6	C!G836
RCEP C	2026	2026	5	C!H836

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	4	C!I836
RCEP D	2022	2022	9,1	D!D836
RCEP D	2023	2023	8,2	D!E836
RCEP D	2024	2024	7,3	D!F836
RCEP D	2025	2025	6,4	D!G836
RCEP D	2026	2026	5,5	D!H836
RCEP D	2027	2027	4,5	D!I836
RCEP E	2022	2022	9	E!D836
RCEP E	2023	2023	8	E!E836
RCEP E	2024	2024	7	E!F836
RCEP E	2025	2025	6	E!G836
RCEP E	2026	2026	5	E!H836
RCEP E	2027	2027	4	E!I836
RCEP F	2022	2022	9	F!D836
RCEP F	2023	2023	8	F!E836
RCEP F	2024	2024	7	F!F836
RCEP F	2025	2025	6	F!G836
RCEP F	2026	2026	5	F!H836
RCEP F	2027	2027	4	F!I836
VIFTA	2024	2024	*	VI!F819
VIFTA	2025	2025	*	VI!G819
VIFTA	2026	2026	*	VI!H819
VIFTA	2027	2027	*	VI!I819

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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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	AHKFTA 2%, VCFTA 2%, RCEP (Annex A) 5%, RCEP (Annex B) 5%, RCEP (Annex C) 5%, RCEP (Annex E) 5%, RCEP (Annex F) 5%, RCEP (Annex D) 5.5%: 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
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 0402.91.00. 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 0402.91.00 was checked against BT2026 (cell BT2026!N848), 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.