Vietnam Tariff Intelligence

HS 0402.99.00 detail

HS code	0402.99.00
Description	Milk and cream, concentrated or containing added sugar or other sweetening matter / - Other: / - - Other
Unit	kg
Generated	05/11/2026 09:02:59
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/04029900/

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!K849
Preferential (MFN)	2	2%	26/2023/NĐ-CP	2023-07-15	BT2026!N849
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q849
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
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
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/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
VIFTA	0	0%	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
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AJCEP	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VJEPA	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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!E832
ATIGA	2022	2022	0	AT!E833
ATIGA	2023	2023	0	AT!F833
ATIGA	2024	2024	0	AT!G833
ATIGA	2025	2025	0	AT!H833
ATIGA	2026	2026	0	AT!I833
ATIGA	2027	2027	0	AT!J833
AJCEP	30/12/2022 - 31/3/2023	2022	30	AJ!E835
AJCEP	01/4/2023 - 31/3/2024	2023	30	AJ!F835

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	30	AJ!G835
AJCEP	01/4/2025 - 31/3/2026	2025	30	AJ!H835
AJCEP	01/4/2026 - 31/3/2027	2026	30	AJ!I835
AJCEP	01/4/2027 - 31/3/2028	2027	30	AJ!J835
VJEPA	30/12/2022 - 31/3/2023	2022	30	VJ!E837
VJEPA	01/4/2023 - 31/3/2024	2023	30	VJ!F837
VJEPA	01/4/2024 - 31/3/2025	2024	30	VJ!G837
VJEPA	01/4/2025 - 31/3/2026	2025	30	VJ!H837
VJEPA	01/4/2026 - 31/3/2027	2026	30	VJ!I837
VJEPA	01/4/2027 - 31/3/2028	2027	30	VJ!J837
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F839
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H834
AIFTA	30/12/2022	2022	0	AI!F835
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G835
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H835
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I835
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J835
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K835
VKFTA	2022	2022	0	VK!E833
VKFTA	2023	2023	0	VK!F833
VKFTA	2024	2024	0	VK!G833
VKFTA	2025	2025	0	VK!H833
VKFTA	2026	2026	0	VK!I833
VKFTA	2027	2027	0	VK!J833
VCFTA	2022	2022	4	VC!D844
VCFTA	2023	2023	2	VC!E844

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	0	VC!F844
VCFTA	2025	2025	0	VC!G844
VCFTA	2026	2026	0	VC!H844
VCFTA	2027	2027	0	VC!I844
VN-EAEU	2022	2022	0	EAV!D841
VN-EAEU	2023	2023	0	EAV!E841
VN-EAEU	2024	2024	0	EAV!F841
VN-EAEU	2025	2025	0	EAV!G841
VN-EAEU	2026	2026	0	EAV!H841
VN-EAEU	2027	2027	0	EAV!I841
AHKFTA	2022	2022	20	AKH!D850
AHKFTA	2023	2023	20	AKH!E850
AHKFTA	2024	2024	20	AKH!F850
AHKFTA	2025	2025	20	AKH!G850
AHKFTA	2026	2026	20	AKH!H850
AHKFTA	2027	2027	20	AKH!I850
EVFTA	2022	2022	10	EV-NK!D834
EVFTA	2023	2023	6,6	EV-NK!E834
EVFTA	2024	2024	3,3	EV-NK!F834
EVFTA	2025	2025	0	EV-NK!G834
EVFTA	2026	2026	0	EV-NK!H834
EVFTA	2027	2027	0	EV-NK!I834
UKVFTA	2022	2022	10	UKV!D836
UKVFTA	2023	2023	6,6	UKV!E836
UKVFTA	2024	2024	3,3	UKV!F836
UKVFTA	2025	2025	0	UKV!G836

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H836
UKVFTA	2027	2027	0	UKV!I836
CPTPP	(I)	2021 (DERIVED)	4	CPTPP!D834
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E834
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F834
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G834
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H834
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I834
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J834
RCEP A	2022	2022	18	RCEPT-A!D837
RCEP A	2023	2023	16	RCEPT-A!E837
RCEP A	2024	2024	14	RCEPT-A!F837
RCEP A	2025	2025	12	RCEPT-A!G837
RCEP A	2026	2026	10	RCEPT-A!H837
RCEP A	2027	2027	8	RCEPT-A!I837
RCEP B	2022	2022	18	B!D837
RCEP B	2023	2023	16	B!E837
RCEP B	2024	2024	14	B!F837
RCEP B	2025	2025	12	B!G837
RCEP B	2026	2026	10	B!H837
RCEP B	2027	2027	8	B!I837
RCEP C	2022	2022	18	C!D837
RCEP C	2023	2023	16	C!E837
RCEP C	2024	2024	14	C!F837
RCEP C	2025	2025	12	C!G837
RCEP C	2026	2026	10	C!H837

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	8	C!I837
RCEP D	2022	2022	18,2	D!D837
RCEP D	2023	2023	16,4	D!E837
RCEP D	2024	2024	14,5	D!F837
RCEP D	2025	2025	12,7	D!G837
RCEP D	2026	2026	10,9	D!H837
RCEP D	2027	2027	9,1	D!I837
RCEP E	2022	2022	18	E!D837
RCEP E	2023	2023	16	E!E837
RCEP E	2024	2024	14	E!F837
RCEP E	2025	2025	12	E!G837
RCEP E	2026	2026	10	E!H837
RCEP E	2027	2027	8	E!I837
RCEP F	2022	2022	18	F!D837
RCEP F	2023	2023	16	F!E837
RCEP F	2024	2024	14	F!F837
RCEP F	2025	2025	12	F!G837
RCEP F	2026	2026	10	F!H837
RCEP F	2027	2027	8	F!I837
VIFTA	2024	2024	13.3	VI!F820
VIFTA	2025	2025	6.7	VI!G820
VIFTA	2026	2026	0	VI!H820
VIFTA	2027	2027	0	VI!I820

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	RCEP (Annex A) 10%, RCEP (Annex B) 10%, RCEP (Annex C) 10%, RCEP (Annex E) 10%, RCEP (Annex F) 10%, RCEP (Annex D) 10.9%, AHKFTA 20%, AJCEP 30%, VJEPA 30%: 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 0402.99.00. 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 0402.99.00 was checked against BT2026 (cell BT2026!N849), 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.