Vietnam Tariff Intelligence

# HS 0403.90.90 detail

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|---|---|
| **HS code** | 0403.90.90 |
| **Description** | Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa / - Other: / - - Other |
| **Unit** | kg/lít |
| **Generated** | 04/11/2026 02:55:25 |
| **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/04039090/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 30 | 30% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K860 |
| Preferential (MFN) | 20 | 20% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N860 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q860 |
| 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 |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| 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 | 0% | 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 | 7 | 7% | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| VIFTA | 2.8 | 2.8% | 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!E844 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ATIGA | 2022 | 2022 | 0 | AT!E845 |
| ATIGA | 2023 | 2023 | 0 | AT!F845 |
| ATIGA | 2024 | 2024 | 0 | AT!G845 |
| ATIGA | 2025 | 2025 | 0 | AT!H845 |
| ATIGA | 2026 | 2026 | 0 | AT!I845 |
| ATIGA | 2027 | 2027 | 0 | AT!J845 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E847 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F847 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G847 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H847 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I847 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J847 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 4 | VJ!E849 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2 | VJ!F849 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G849 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H849 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I849 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J849 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F851 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H846 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F847 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G847 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H847 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I847 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J847 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K847 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VKFTA | 2022 | 2022 | 0 | VK!E845 |
| VKFTA | 2023 | 2023 | 0 | VK!F845 |
| VKFTA | 2024 | 2024 | 0 | VK!G845 |
| VKFTA | 2025 | 2025 | 0 | VK!H845 |
| VKFTA | 2026 | 2026 | 0 | VK!I845 |
| VKFTA | 2027 | 2027 | 0 | VK!J845 |
| VCFTA | 2022 | 2022 | 1 | VC!D856 |
| VCFTA | 2023 | 2023 | 1 | VC!E856 |
| VCFTA | 2024 | 2024 | 0 | VC!F856 |
| VCFTA | 2025 | 2025 | 0 | VC!G856 |
| VCFTA | 2026 | 2026 | 0 | VC!H856 |
| VCFTA | 2027 | 2027 | 0 | VC!I856 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D853 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E853 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F853 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G853 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H853 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I853 |
| AHKFTA | 2022 | 2022 | 7 | AKH!D862 |
| AHKFTA | 2023 | 2023 | 7 | AKH!E862 |
| AHKFTA | 2024 | 2024 | 7 | AKH!F862 |
| AHKFTA | 2025 | 2025 | 7 | AKH!G862 |
| AHKFTA | 2026 | 2026 | 7 | AKH!H862 |
| AHKFTA | 2027 | 2027 | 7 | AKH!I862 |
| EVFTA | 2022 | 2022 | 3,5 | EV-NK!D846 |
| EVFTA | 2023 | 2023 | 2,3 | EV-NK!E846 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| EVFTA | 2024 | 2024 | 1,1 | EV-NK!F846 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G846 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H846 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I846 |
| UKVFTA | 2022 | 2022 | 3,5 | UKV!D848 |
| UKVFTA | 2023 | 2023 | 2,3 | UKV!E848 |
| UKVFTA | 2024 | 2024 | 1,1 | UKV!F848 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G848 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H848 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I848 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D846 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E846 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F846 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G846 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H846 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I846 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J846 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D849 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E849 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F849 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G849 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H849 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I849 |
| RCEP B | 2022 | 2022 | 0 | B!D849 |
| RCEP B | 2023 | 2023 | 0 | B!E849 |
| RCEP B | 2024 | 2024 | 0 | B!F849 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP B | 2025 | 2025 | 0 | B!G849 |
| RCEP B | 2026 | 2026 | 0 | B!H849 |
| RCEP B | 2027 | 2027 | 0 | B!I849 |
| RCEP C | 2022 | 2022 | 0 | C!D849 |
| RCEP C | 2023 | 2023 | 0 | C!E849 |
| RCEP C | 2024 | 2024 | 0 | C!F849 |
| RCEP C | 2025 | 2025 | 0 | C!G849 |
| RCEP C | 2026 | 2026 | 0 | C!H849 |
| RCEP C | 2027 | 2027 | 0 | C!I849 |
| RCEP D | 2022 | 2022 | 0 | D!D849 |
| RCEP D | 2023 | 2023 | 0 | D!E849 |
| RCEP D | 2024 | 2024 | 0 | D!F849 |
| RCEP D | 2025 | 2025 | 0 | D!G849 |
| RCEP D | 2026 | 2026 | 0 | D!H849 |
| RCEP D | 2027 | 2027 | 0 | D!I849 |
| RCEP E | 2022 | 2022 | 0 | E!D849 |
| RCEP E | 2023 | 2023 | 0 | E!E849 |
| RCEP E | 2024 | 2024 | 0 | E!F849 |
| RCEP E | 2025 | 2025 | 0 | E!G849 |
| RCEP E | 2026 | 2026 | 0 | E!H849 |
| RCEP E | 2027 | 2027 | 0 | E!I849 |
| RCEP F | 2022 | 2022 | 0 | F!D849 |
| RCEP F | 2023 | 2023 | 0 | F!E849 |
| RCEP F | 2024 | 2024 | 0 | F!F849 |
| RCEP F | 2025 | 2025 | 0 | F!G849 |
| RCEP F | 2026 | 2026 | 0 | F!H849 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP F | 2027 | 2027 | 0 | F!I849 |
| VIFTA | 2024 | 2024 | 5.6 | VI!F831 |
| VIFTA | 2025 | 2025 | 4.2 | VI!G831 |
| VIFTA | 2026 | 2026 | 2.8 | VI!H831 |
| VIFTA | 2027 | 2027 | 1.4 | VI!I831 |

## 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 |
| 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 0403.90 has 2 lines; 0403.90.90 is distinguished from its siblings by: Other. | 0403.90.10 Buttermilk | 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 0403.90.90. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Not verified – check required |

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 20% for 0403.90.90 was checked against BT2026 (cell BT2026!N860), 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) |
| 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.