Vietnam Tariff Intelligence

HS 0406.40.00 detail

HS code	0406.40.00
Description	Cheese and curd / - Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti
Unit	kg
Generated	05/11/2026 08:39:40
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/04064000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K886
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N886
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q886
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	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
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	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	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)	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
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 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!E873
ATIGA	2022	2022	0	AT!E874
ATIGA	2023	2023	0	AT!F874
ATIGA	2024	2024	0	AT!G874
ATIGA	2025	2025	0	AT!H874
ATIGA	2026	2026	0	AT!I874
ATIGA	2027	2027	0	AT!J874
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E876
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F876
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G876

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H876
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I876
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J876
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E878
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F878
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G878
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H878
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I878
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J878
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F880
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H875
AIFTA	30/12/2022	2022	0	AI!F876
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G876
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H876
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I876
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J876
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K876
VKFTA	2022	2022	0	VK!E874
VKFTA	2023	2023	0	VK!F874
VKFTA	2024	2024	0	VK!G874
VKFTA	2025	2025	0	VK!H874
VKFTA	2026	2026	0	VK!I874
VKFTA	2027	2027	0	VK!J874
VCFTA	2022	2022	2	VC!D885
VCFTA	2023	2023	1	VC!E885
VCFTA	2024	2024	0	VC!F885

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G885
VCFTA	2026	2026	0	VC!H885
VCFTA	2027	2027	0	VC!I885
VN-EAEU	2022	2022	0	EAV!D882
VN-EAEU	2023	2023	0	EAV!E882
VN-EAEU	2024	2024	0	EAV!F882
VN-EAEU	2025	2025	0	EAV!G882
VN-EAEU	2026	2026	0	EAV!H882
VN-EAEU	2027	2027	0	EAV!I882
AHKFTA	2022	2022	6	AKH!D891
AHKFTA	2023	2023	4	AKH!E891
AHKFTA	2024	2024	4	AKH!F891
AHKFTA	2025	2025	2	AKH!G891
AHKFTA	2026	2026	2	AKH!H891
AHKFTA	2027	2027	0	AKH!I891
EVFTA	2022	2022	5	EV-NK!D875
EVFTA	2023	2023	3,3	EV-NK!E875
EVFTA	2024	2024	1,6	EV-NK!F875
EVFTA	2025	2025	0	EV-NK!G875
EVFTA	2026	2026	0	EV-NK!H875
EVFTA	2027	2027	0	EV-NK!I875
UKVFTA	2022	2022	5	UKV!D877
UKVFTA	2023	2023	3,3	UKV!E877
UKVFTA	2024	2024	1,6	UKV!F877
UKVFTA	2025	2025	0	UKV!G877
UKVFTA	2026	2026	0	UKV!H877

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I877
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D875
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E875
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F875
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G875
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H875
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I875
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J875
RCEP A	2022	2022	9	RCEPT-A!D878
RCEP A	2023	2023	8	RCEPT-A!E878
RCEP A	2024	2024	7	RCEPT-A!F878
RCEP A	2025	2025	6	RCEPT-A!G878
RCEP A	2026	2026	5	RCEPT-A!H878
RCEP A	2027	2027	4	RCEPT-A!I878
RCEP B	2022	2022	9	B!D878
RCEP B	2023	2023	8	B!E878
RCEP B	2024	2024	7	B!F878
RCEP B	2025	2025	6	B!G878
RCEP B	2026	2026	5	B!H878
RCEP B	2027	2027	4	B!I878
RCEP C	2022	2022	9	C!D878
RCEP C	2023	2023	8	C!E878
RCEP C	2024	2024	7	C!F878
RCEP C	2025	2025	6	C!G878
RCEP C	2026	2026	5	C!H878
RCEP C	2027	2027	4	C!I878

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D878
RCEP D	2023	2023	8,2	D!E878
RCEP D	2024	2024	7,3	D!F878
RCEP D	2025	2025	6,4	D!G878
RCEP D	2026	2026	5,5	D!H878
RCEP D	2027	2027	4,5	D!I878
RCEP E	2022	2022	9	E!D878
RCEP E	2023	2023	8	E!E878
RCEP E	2024	2024	7	E!F878
RCEP E	2025	2025	6	E!G878
RCEP E	2026	2026	5	E!H878
RCEP E	2027	2027	4	E!I878
RCEP F	2022	2022	9	F!D878
RCEP F	2023	2023	8	F!E878
RCEP F	2024	2024	7	F!F878
RCEP F	2025	2025	6	F!G878
RCEP F	2026	2026	5	F!H878
RCEP F	2027	2027	4	F!I878
VIFTA	2024	2024	*	VI!F857
VIFTA	2025	2025	*	VI!G857
VIFTA	2026	2026	*	VI!H857
VIFTA	2027	2027	*	VI!I857

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) 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 (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		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 0406.40.00. 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 5% for 0406.40.00 was checked against BT2026 (cell BT2026!N886), 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.