Vietnam Tariff Intelligence

HS 0406.90.00 detail

HS code	0406.90.00
Description	Cheese and curd / - Other cheese
Unit	kg
Generated	01/11/2026 15:26:00
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/04069000/

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!K887
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N887
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q887
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VIFTA	4	4%	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!E874
ATIGA	2022	2022	0	AT!E875
ATIGA	2023	2023	0	AT!F875
ATIGA	2024	2024	0	AT!G875
ATIGA	2025	2025	0	AT!H875
ATIGA	2026	2026	0	AT!I875
ATIGA	2027	2027	0	AT!J875
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E877
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F877
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G877

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H877
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I877
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J877
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E879
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F879
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G879
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H879
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I879
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J879
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F881
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H876
AIFTA	30/12/2022	2022	0	AI!F877
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G877
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H877
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I877
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J877
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K877
VKFTA	2022	2022	0	VK!E875
VKFTA	2023	2023	0	VK!F875
VKFTA	2024	2024	0	VK!G875
VKFTA	2025	2025	0	VK!H875
VKFTA	2026	2026	0	VK!I875
VKFTA	2027	2027	0	VK!J875
VCFTA	2022	2022	2	VC!D886
VCFTA	2023	2023	1	VC!E886
VCFTA	2024	2024	0	VC!F886

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G886
VCFTA	2026	2026	0	VC!H886
VCFTA	2027	2027	0	VC!I886
VN-EAEU	2022	2022	0	EAV!D883
VN-EAEU	2023	2023	0	EAV!E883
VN-EAEU	2024	2024	0	EAV!F883
VN-EAEU	2025	2025	0	EAV!G883
VN-EAEU	2026	2026	0	EAV!H883
VN-EAEU	2027	2027	0	EAV!I883
AHKFTA	2022	2022	0	AKH!D892
AHKFTA	2023	2023	0	AKH!E892
AHKFTA	2024	2024	0	AKH!F892
AHKFTA	2025	2025	0	AKH!G892
AHKFTA	2026	2026	0	AKH!H892
AHKFTA	2027	2027	0	AKH!I892
EVFTA	2022	2022	2,5	EV-NK!D876
EVFTA	2023	2023	0	EV-NK!E876
EVFTA	2024	2024	0	EV-NK!F876
EVFTA	2025	2025	0	EV-NK!G876
EVFTA	2026	2026	0	EV-NK!H876
EVFTA	2027	2027	0	EV-NK!I876
UKVFTA	2022	2022	2,5	UKV!D878
UKVFTA	2023	2023	0	UKV!E878
UKVFTA	2024	2024	0	UKV!F878
UKVFTA	2025	2025	0	UKV!G878
UKVFTA	2026	2026	0	UKV!H878

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I878
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D876
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E876
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F876
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G876
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H876
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I876
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J876
RCEP A	2022	2022	0	RCEPT-A!D879
RCEP A	2023	2023	0	RCEPT-A!E879
RCEP A	2024	2024	0	RCEPT-A!F879
RCEP A	2025	2025	0	RCEPT-A!G879
RCEP A	2026	2026	0	RCEPT-A!H879
RCEP A	2027	2027	0	RCEPT-A!I879
RCEP B	2022	2022	0	B!D879
RCEP B	2023	2023	0	B!E879
RCEP B	2024	2024	0	B!F879
RCEP B	2025	2025	0	B!G879
RCEP B	2026	2026	0	B!H879
RCEP B	2027	2027	0	B!I879
RCEP C	2022	2022	0	C!D879
RCEP C	2023	2023	0	C!E879
RCEP C	2024	2024	0	C!F879
RCEP C	2025	2025	0	C!G879
RCEP C	2026	2026	0	C!H879
RCEP C	2027	2027	0	C!I879

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D879
RCEP D	2023	2023	0	D!E879
RCEP D	2024	2024	0	D!F879
RCEP D	2025	2025	0	D!G879
RCEP D	2026	2026	0	D!H879
RCEP D	2027	2027	0	D!I879
RCEP E	2022	2022	0	E!D879
RCEP E	2023	2023	0	E!E879
RCEP E	2024	2024	0	E!F879
RCEP E	2025	2025	0	E!G879
RCEP E	2026	2026	0	E!H879
RCEP E	2027	2027	0	E!I879
RCEP F	2022	2022	0	F!D879
RCEP F	2023	2023	0	F!E879
RCEP F	2024	2024	0	F!F879
RCEP F	2025	2025	0	F!G879
RCEP F	2026	2026	0	F!H879
RCEP F	2027	2027	0	F!I879
VIFTA	2024	2024	8	VI!F858
VIFTA	2025	2025	6	VI!G858
VIFTA	2026	2026	4	VI!H858
VIFTA	2027	2027	2	VI!I858

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
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 0406.90.00. 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 0406.90.00 was checked against BT2026 (cell BT2026!N887), 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.