Vietnam Tariff Intelligence

HS 0407.11.90 detail

HS code	0407.11.90
Description	Birds’ eggs, in shell, fresh, preserved or cooked / - Fertilised eggs for incubation: / - - Of fowls of the species Gallus domesticus: / - - - Other
Unit	quả/kg
Generated	02/11/2026 18:12:33
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/04071190/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K892
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N892
VAT	*/8/10	* / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q892
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E880
ATIGA	2022	2022	0	AT!E881
ATIGA	2023	2023	0	AT!F881
ATIGA	2024	2024	0	AT!G881
ATIGA	2025	2025	0	AT!H881
ATIGA	2026	2026	0	AT!I881
ATIGA	2027	2027	0	AT!J881
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E883
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F883
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G883

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H883
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I883
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J883
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E885
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F885
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G885
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H885
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I885
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J885
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F887
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H882
AIFTA	30/12/2022	2022	*	AI!F883
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G883
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H883
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I883
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J883
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K883
VKFTA	2022	2022	0	VK!E881
VKFTA	2023	2023	0	VK!F881
VKFTA	2024	2024	0	VK!G881
VKFTA	2025	2025	0	VK!H881
VKFTA	2026	2026	0	VK!I881
VKFTA	2027	2027	0	VK!J881
VCFTA	2022	2022	0	VC!D892
VCFTA	2023	2023	0	VC!E892
VCFTA	2024	2024	0	VC!F892

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G892
VCFTA	2026	2026	0	VC!H892
VCFTA	2027	2027	0	VC!I892
VN-EAEU	2022	2022	0	EAV!D889
VN-EAEU	2023	2023	0	EAV!E889
VN-EAEU	2024	2024	0	EAV!F889
VN-EAEU	2025	2025	0	EAV!G889
VN-EAEU	2026	2026	0	EAV!H889
VN-EAEU	2027	2027	0	EAV!I889
AHKFTA	2022	2022	0	AKH!D898
AHKFTA	2023	2023	0	AKH!E898
AHKFTA	2024	2024	0	AKH!F898
AHKFTA	2025	2025	0	AKH!G898
AHKFTA	2026	2026	0	AKH!H898
AHKFTA	2027	2027	0	AKH!I898
EVFTA	2022	2022	0	EV-NK!D882
EVFTA	2023	2023	0	EV-NK!E882
EVFTA	2024	2024	0	EV-NK!F882
EVFTA	2025	2025	0	EV-NK!G882
EVFTA	2026	2026	0	EV-NK!H882
EVFTA	2027	2027	0	EV-NK!I882
UKVFTA	2022	2022	0	UKV!D884
UKVFTA	2023	2023	0	UKV!E884
UKVFTA	2024	2024	0	UKV!F884
UKVFTA	2025	2025	0	UKV!G884
UKVFTA	2026	2026	0	UKV!H884

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I884
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D882
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E882
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F882
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G882
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H882
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I882
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J882
RCEP A	2022	2022	0	RCEPT-A!D885
RCEP A	2023	2023	0	RCEPT-A!E885
RCEP A	2024	2024	0	RCEPT-A!F885
RCEP A	2025	2025	0	RCEPT-A!G885
RCEP A	2026	2026	0	RCEPT-A!H885
RCEP A	2027	2027	0	RCEPT-A!I885
RCEP B	2022	2022	0	B!D885
RCEP B	2023	2023	0	B!E885
RCEP B	2024	2024	0	B!F885
RCEP B	2025	2025	0	B!G885
RCEP B	2026	2026	0	B!H885
RCEP B	2027	2027	0	B!I885
RCEP C	2022	2022	0	C!D885
RCEP C	2023	2023	0	C!E885
RCEP C	2024	2024	0	C!F885
RCEP C	2025	2025	0	C!G885
RCEP C	2026	2026	0	C!H885
RCEP C	2027	2027	0	C!I885

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D885
RCEP D	2023	2023	0	D!E885
RCEP D	2024	2024	0	D!F885
RCEP D	2025	2025	0	D!G885
RCEP D	2026	2026	0	D!H885
RCEP D	2027	2027	0	D!I885
RCEP E	2022	2022	0	E!D885
RCEP E	2023	2023	0	E!E885
RCEP E	2024	2024	0	E!F885
RCEP E	2025	2025	0	E!G885
RCEP E	2026	2026	0	E!H885
RCEP E	2027	2027	0	E!I885
RCEP F	2022	2022	0	F!D885
RCEP F	2023	2023	0	F!E885
RCEP F	2024	2024	0	F!F885
RCEP F	2025	2025	0	F!G885
RCEP F	2026	2026	0	F!H885
RCEP F	2027	2027	0	F!I885
VIFTA	2024	2024	0	VI!F863
VIFTA	2025	2025	0	VI!G863
VIFTA	2026	2026	0	VI!H863
VIFTA	2027	2027	0	VI!I863

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hạn ngạch thuế quan (12/2018/TT-BTC)		12/2018/TT-BTC	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	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 0407.11 has 2 lines; 0407.11.90 is distinguished from its siblings by: Other.	0407.11.10 For breeding	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 0407.11.90. 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 0% for 0407.11.90 was checked against BT2026 (cell BT2026!N892), 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
Hạn ngạch thuế quan (12/2018/TT-BTC)
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.