Vietnam Tariff Intelligence

HS 0408.91.00 detail

HS code	0408.91.00
Description	Birds’ eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter / - Other: / - - Dried
Unit	kg
Generated	30/10/2026 19:49:02
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/04089100/

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!K914
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N914
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q914
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
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
EVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
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
VIFTA	20	20%	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!E903

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E904
ATIGA	2023	2023	0	AT!F904
ATIGA	2024	2024	0	AT!G904
ATIGA	2025	2025	0	AT!H904
ATIGA	2026	2026	0	AT!I904
ATIGA	2027	2027	0	AT!J904
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E906
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F906
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G906
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H906
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I906
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J906
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E908
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F908
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G908
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H908
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I908
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J908
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F910
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H905
AIFTA	30/12/2022	2022	0	AI!F906
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G906
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H906
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I906
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J906
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K906

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E904
VKFTA	2023	2023	0	VK!F904
VKFTA	2024	2024	0	VK!G904
VKFTA	2025	2025	0	VK!H904
VKFTA	2026	2026	0	VK!I904
VKFTA	2027	2027	0	VK!J904
VCFTA	2022	2022	4	VC!D915
VCFTA	2023	2023	2	VC!E915
VCFTA	2024	2024	0	VC!F915
VCFTA	2025	2025	0	VC!G915
VCFTA	2026	2026	0	VC!H915
VCFTA	2027	2027	0	VC!I915
VN-EAEU	2022	2022	5,5	EAV!D912
VN-EAEU	2023	2023	3,6	EAV!E912
VN-EAEU	2024	2024	1,8	EAV!F912
VN-EAEU	2025	2025	0	EAV!G912
VN-EAEU	2026	2026	0	EAV!H912
VN-EAEU	2027	2027	0	EAV!I912
AHKFTA	2022	2022	12	AKH!D921
AHKFTA	2023	2023	8	AKH!E921
AHKFTA	2024	2024	8	AKH!F921
AHKFTA	2025	2025	4	AKH!G921
AHKFTA	2026	2026	4	AKH!H921
AHKFTA	2027	2027	0	AKH!I921
EVFTA	2022	2022	12,5	EV-NK!D905
EVFTA	2023	2023	10	EV-NK!E905

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	7,5	EV-NK!F905
EVFTA	2025	2025	5	EV-NK!G905
EVFTA	2026	2026	2,5	EV-NK!H905
EVFTA	2027	2027	0	EV-NK!I905
UKVFTA	2022	2022	12,5	UKV!D907
UKVFTA	2023	2023	10	UKV!E907
UKVFTA	2024	2024	7,5	UKV!F907
UKVFTA	2025	2025	5	UKV!G907
UKVFTA	2026	2026	2,5	UKV!H907
UKVFTA	2027	2027	0	UKV!I907
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D905
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E905
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F905
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G905
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H905
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I905
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J905
RCEP A	2022	2022	18	RCEPT-A!D908
RCEP A	2023	2023	16	RCEPT-A!E908
RCEP A	2024	2024	14	RCEPT-A!F908
RCEP A	2025	2025	12	RCEPT-A!G908
RCEP A	2026	2026	10	RCEPT-A!H908
RCEP A	2027	2027	8	RCEPT-A!I908
RCEP B	2022	2022	18	B!D908
RCEP B	2023	2023	16	B!E908
RCEP B	2024	2024	14	B!F908

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	12	B!G908
RCEP B	2026	2026	10	B!H908
RCEP B	2027	2027	8	B!I908
RCEP C	2022	2022	18	C!D908
RCEP C	2023	2023	16	C!E908
RCEP C	2024	2024	14	C!F908
RCEP C	2025	2025	12	C!G908
RCEP C	2026	2026	10	C!H908
RCEP C	2027	2027	8	C!I908
RCEP D	2022	2022	18,2	D!D908
RCEP D	2023	2023	16,4	D!E908
RCEP D	2024	2024	14,5	D!F908
RCEP D	2025	2025	12,7	D!G908
RCEP D	2026	2026	10,9	D!H908
RCEP D	2027	2027	9,1	D!I908
RCEP E	2022	2022	18	E!D908
RCEP E	2023	2023	16	E!E908
RCEP E	2024	2024	14	E!F908
RCEP E	2025	2025	12	E!G908
RCEP E	2026	2026	10	E!H908
RCEP E	2027	2027	8	E!I908
RCEP F	2022	2022	18	F!D908
RCEP F	2023	2023	16	F!E908
RCEP F	2024	2024	14	F!F908
RCEP F	2025	2025	12	F!G908
RCEP F	2026	2026	10	F!H908

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	8	F!I908
VIFTA	2024	2024	20	VI!F885
VIFTA	2025	2025	20	VI!G885
VIFTA	2026	2026	20	VI!H885
VIFTA	2027	2027	20	VI!I885

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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	VIFTA 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 "*/5/8/10".		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 0408.91.00. 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 20% for 0408.91.00 was checked against BT2026 (cell BT2026!N914), 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

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.