Vietnam Tariff Intelligence

HS 0402.10.91 detail

HS code	0402.10.91
Description	Milk and cream, concentrated or containing added sugar or other sweetening matter / - In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%: / - - Other: / - - - In containers of a net weight of 20 kg or more
Unit	kg
Generated	10/11/2026 10:54:01
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/04021091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	3	3%	15/2023/QĐ-TTg	2023-07-15	BT2026!K835
Preferential (MFN)	2	2%	26/2023/NĐ-CP	2023-07-15	BT2026!N835
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q835
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(-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
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
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/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
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!E818
ATIGA	2022	2022	0	AT!E819
ATIGA	2023	2023	0	AT!F819
ATIGA	2024	2024	0	AT!G819
ATIGA	2025	2025	0	AT!H819
ATIGA	2026	2026	0	AT!I819
ATIGA	2027	2027	0	AT!J819
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E821
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F821
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G821

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H821
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I821
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J821
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E823
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F823
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G823
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H823
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I823
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J823
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F825
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H820
AIFTA	30/12/2022	2022	0	AI!F821
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G821
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H821
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I821
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J821
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K821
VKFTA	2022	2022	0	VK!E819
VKFTA	2023	2023	0	VK!F819
VKFTA	2024	2024	0	VK!G819
VKFTA	2025	2025	0	VK!H819
VKFTA	2026	2026	0	VK!I819
VKFTA	2027	2027	0	VK!J819
VCFTA	2022	2022	4	VC!D830
VCFTA	2023	2023	2	VC!E830
VCFTA	2024	2024	0	VC!F830

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G830
VCFTA	2026	2026	0	VC!H830
VCFTA	2027	2027	0	VC!I830
VN-EAEU	2022	2022	0	EAV!D827
VN-EAEU	2023	2023	0	EAV!E827
VN-EAEU	2024	2024	0	EAV!F827
VN-EAEU	2025	2025	0	EAV!G827
VN-EAEU	2026	2026	0	EAV!H827
VN-EAEU	2027	2027	0	EAV!I827
AHKFTA	2022	2022	3	AKH!D836
AHKFTA	2023	2023	2	AKH!E836
AHKFTA	2024	2024	2	AKH!F836
AHKFTA	2025	2025	1	AKH!G836
AHKFTA	2026	2026	1	AKH!H836
AHKFTA	2027	2027	0	AKH!I836
EVFTA	2022	2022	2,5	EV-NK!D820
EVFTA	2023	2023	1,6	EV-NK!E820
EVFTA	2024	2024	0,8	EV-NK!F820
EVFTA	2025	2025	0	EV-NK!G820
EVFTA	2026	2026	0	EV-NK!H820
EVFTA	2027	2027	0	EV-NK!I820
UKVFTA	2022	2022	2,5	UKV!D822
UKVFTA	2023	2023	1,6	UKV!E822
UKVFTA	2024	2024	0,8	UKV!F822
UKVFTA	2025	2025	0	UKV!G822
UKVFTA	2026	2026	0	UKV!H822

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I822
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D820
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E820
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F820
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G820
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H820
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I820
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J820
RCEP A	2022	2022	0	RCEPT-A!D823
RCEP A	2023	2023	0	RCEPT-A!E823
RCEP A	2024	2024	0	RCEPT-A!F823
RCEP A	2025	2025	0	RCEPT-A!G823
RCEP A	2026	2026	0	RCEPT-A!H823
RCEP A	2027	2027	0	RCEPT-A!I823
RCEP B	2022	2022	0	B!D823
RCEP B	2023	2023	0	B!E823
RCEP B	2024	2024	0	B!F823
RCEP B	2025	2025	0	B!G823
RCEP B	2026	2026	0	B!H823
RCEP B	2027	2027	0	B!I823
RCEP C	2022	2022	0	C!D823
RCEP C	2023	2023	0	C!E823
RCEP C	2024	2024	0	C!F823
RCEP C	2025	2025	0	C!G823
RCEP C	2026	2026	0	C!H823
RCEP C	2027	2027	0	C!I823

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D823
RCEP D	2023	2023	0	D!E823
RCEP D	2024	2024	0	D!F823
RCEP D	2025	2025	0	D!G823
RCEP D	2026	2026	0	D!H823
RCEP D	2027	2027	0	D!I823
RCEP E	2022	2022	0	E!D823
RCEP E	2023	2023	0	E!E823
RCEP E	2024	2024	0	E!F823
RCEP E	2025	2025	0	E!G823
RCEP E	2026	2026	0	E!H823
RCEP E	2027	2027	0	E!I823
RCEP F	2022	2022	0	F!D823
RCEP F	2023	2023	0	F!E823
RCEP F	2024	2024	0	F!F823
RCEP F	2025	2025	0	F!G823
RCEP F	2026	2026	0	F!H823
RCEP F	2027	2027	0	F!I823
VIFTA	2024	2024	*	VI!F806
VIFTA	2025	2025	*	VI!G806
VIFTA	2026	2026	*	VI!H806
VIFTA	2027	2027	*	VI!I806

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0402.10 has 6 lines; 0402.10.91 is distinguished from its siblings by: In containers of a net weight of 20 kg or more.	0402.10.41 In containers of a net weight of 20 kg or more; 0402.10.42 In containers of a net weight of 2 kg or less; 0402.10.49 Other; 0402.10.92 In containers of a net weight of 2 kg or less; 0402.10.99 Other	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 0402.10.91. 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 2% for 0402.10.91 was checked against BT2026 (cell BT2026!N835), 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.