

HS 0402.10.92 detail

HS code	0402.10.92
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 2 kg or less
Unit	kg
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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.tariff.victorws.com/hs-code/04021092/

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!K836
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N836
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q836
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
VIFTA	2.9	2.9%	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!E819
ATIGA	2022	2022	0	AT!E820
ATIGA	2023	2023	0	AT!F820
ATIGA	2024	2024	0	AT!G820
ATIGA	2025	2025	0	AT!H820
ATIGA	2026	2026	0	AT!I820
ATIGA	2027	2027	0	AT!J820
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E822
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F822
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G822

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H822
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I822
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J822
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E824
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F824
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G824
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H824
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I824
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J824
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F826
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H821
AIFTA	30/12/2022	2022	0	AI!F822
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G822
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H822
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I822
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J822
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K822
VKFTA	2022	2022	0	VK!E820
VKFTA	2023	2023	0	VK!F820
VKFTA	2024	2024	0	VK!G820
VKFTA	2025	2025	0	VK!H820
VKFTA	2026	2026	0	VK!I820
VKFTA	2027	2027	0	VK!J820
VCFTA	2022	2022	4	VC!D831
VCFTA	2023	2023	2	VC!E831
VCFTA	2024	2024	0	VC!F831

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G831
VCFTA	2026	2026	0	VC!H831
VCFTA	2027	2027	0	VC!I831
VN-EAEU	2022	2022	0	EAV!D828
VN-EAEU	2023	2023	0	EAV!E828
VN-EAEU	2024	2024	0	EAV!F828
VN-EAEU	2025	2025	0	EAV!G828
VN-EAEU	2026	2026	0	EAV!H828
VN-EAEU	2027	2027	0	EAV!I828
AHKFTA	2022	2022	3	AKH!D837
AHKFTA	2023	2023	2	AKH!E837
AHKFTA	2024	2024	2	AKH!F837
AHKFTA	2025	2025	1	AKH!G837
AHKFTA	2026	2026	1	AKH!H837
AHKFTA	2027	2027	0	AKH!I837
EVFTA	2022	2022	2,5	EV-NK!D821
EVFTA	2023	2023	1,6	EV-NK!E821
EVFTA	2024	2024	0,8	EV-NK!F821
EVFTA	2025	2025	0	EV-NK!G821
EVFTA	2026	2026	0	EV-NK!H821
EVFTA	2027	2027	0	EV-NK!I821
UKVFTA	2022	2022	2,5	UKV!D823
UKVFTA	2023	2023	1,6	UKV!E823
UKVFTA	2024	2024	0,8	UKV!F823
UKVFTA	2025	2025	0	UKV!G823
UKVFTA	2026	2026	0	UKV!H823

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I823
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D821
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E821
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F821
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G821
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H821
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I821
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J821
RCEP A	2022	2022	0	RCEPT-A!D824
RCEP A	2023	2023	0	RCEPT-A!E824
RCEP A	2024	2024	0	RCEPT-A!F824
RCEP A	2025	2025	0	RCEPT-A!G824
RCEP A	2026	2026	0	RCEPT-A!H824
RCEP A	2027	2027	0	RCEPT-A!I824
RCEP B	2022	2022	0	B!D824
RCEP B	2023	2023	0	B!E824
RCEP B	2024	2024	0	B!F824
RCEP B	2025	2025	0	B!G824
RCEP B	2026	2026	0	B!H824
RCEP B	2027	2027	0	B!I824
RCEP C	2022	2022	0	C!D824
RCEP C	2023	2023	0	C!E824
RCEP C	2024	2024	0	C!F824
RCEP C	2025	2025	0	C!G824
RCEP C	2026	2026	0	C!H824
RCEP C	2027	2027	0	C!I824

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D824
RCEP D	2023	2023	0	D!E824
RCEP D	2024	2024	0	D!F824
RCEP D	2025	2025	0	D!G824
RCEP D	2026	2026	0	D!H824
RCEP D	2027	2027	0	D!I824
RCEP E	2022	2022	0	E!D824
RCEP E	2023	2023	0	E!E824
RCEP E	2024	2024	0	E!F824
RCEP E	2025	2025	0	E!G824
RCEP E	2026	2026	0	E!H824
RCEP E	2027	2027	0	E!I824
RCEP F	2022	2022	0	F!D824
RCEP F	2023	2023	0	F!E824
RCEP F	2024	2024	0	F!F824
RCEP F	2025	2025	0	F!G824
RCEP F	2026	2026	0	F!H824
RCEP F	2027	2027	0	F!I824
VIFTA	2024	2024	4,3	VI!F807
VIFTA	2025	2025	3.6	VI!G807
VIFTA	2026	2026	2.9	VI!H807
VIFTA	2027	2027	2.1	VI!I807

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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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; 0402.10.92 is distinguished from its siblings by: In containers of a net weight of 2 kg or less.	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; 0402.10.91 In containers of a net weight of 20 kg or more; 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 0402.10.92. 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 0402.10.92 was checked against BT2026 (cell BT2026!N836), 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.