

# HS 0402.99.00 detail

|                     |                                                                                                                   |
|---------------------|-------------------------------------------------------------------------------------------------------------------|
| HS code             | 0402.99.00                                                                                                        |
| Description         | Milk and cream, concentrated or containing added sugar or other sweetening matter / - Other: / - - Other          |
| Unit                | kg                                                                                                                |
| Generated           | 14/10/2026 19:43:31                                                                                               |
| 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                | <a href="https://www.tariff.victorws.com/hs-code/04029900/">https://www.tariff.victorws.com/hs-code/04029900/</a> |

## 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!K849 |
| Preferential (MFN)   | 2            | 2%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N849 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q849 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ            | 121/2022/NĐ-<br>CP | Ad<br>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 |
| 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 |
| 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 |
| 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    |
| RCEP (Annex A) | 10           | 10%            | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA            | Source value | Rate  | Data basis          | Period                | Proof of origin                   | Legal basis    | Status     |
|----------------|--------------|-------|---------------------|-----------------------|-----------------------------------|----------------|------------|
| 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 |
| AHKFTA         | 20           | 20%   | Consolidated BT2026 | 2026                  | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| AJCEP          | 30           | 30%   | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| VJEPA          | 30           | 30%   | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem |

### Rate history / phase-down by year

| FTA   | Period                                 | Year | Source value | Source  |
|-------|----------------------------------------|------|--------------|---------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AC!E832 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E833 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F833 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G833 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H833 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I833 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J833 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 30           | AJ!E835 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 30           | AJ!F835 |

| FTA     | Period                                 | Year | Source value | Source    |
|---------|----------------------------------------|------|--------------|-----------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 30           | AJ!G835   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 30           | AJ!H835   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 30           | AJ!I835   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 30           | AJ!J835   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 30           | VJ!E837   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 30           | VJ!F837   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 30           | VJ!G837   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 30           | VJ!H837   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 30           | VJ!I837   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 30           | VJ!J837   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F839   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H834 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F835   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G835   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H835   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I835   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J835   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K835   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E833   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F833   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G833   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H833   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I833   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J833   |
| VCFTA   | 2022                                   | 2022 | 4            | VC!D844   |
| VCFTA   | 2023                                   | 2023 | 2            | VC!E844   |

| FTA     | Period | Year | Source value | Source     |
|---------|--------|------|--------------|------------|
| VCFTA   | 2024   | 2024 | 0            | VC!F844    |
| VCFTA   | 2025   | 2025 | 0            | VC!G844    |
| VCFTA   | 2026   | 2026 | 0            | VC!H844    |
| VCFTA   | 2027   | 2027 | 0            | VC!I844    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D841   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E841   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F841   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G841   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H841   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I841   |
| AHKFTA  | 2022   | 2022 | 20           | AKH!D850   |
| AHKFTA  | 2023   | 2023 | 20           | AKH!E850   |
| AHKFTA  | 2024   | 2024 | 20           | AKH!F850   |
| AHKFTA  | 2025   | 2025 | 20           | AKH!G850   |
| AHKFTA  | 2026   | 2026 | 20           | AKH!H850   |
| AHKFTA  | 2027   | 2027 | 20           | AKH!I850   |
| EVFTA   | 2022   | 2022 | 10           | EV-NK!D834 |
| EVFTA   | 2023   | 2023 | 6,6          | EV-NK!E834 |
| EVFTA   | 2024   | 2024 | 3,3          | EV-NK!F834 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G834 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H834 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I834 |
| UKVFTA  | 2022   | 2022 | 10           | UKV!D836   |
| UKVFTA  | 2023   | 2023 | 6,6          | UKV!E836   |
| UKVFTA  | 2024   | 2024 | 3,3          | UKV!F836   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G836   |

| FTA    | Period | Year           | Source value | Source       |
|--------|--------|----------------|--------------|--------------|
| UKVFTA | 2026   | 2026           | 0            | UKV!H836     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I836     |
| CPTPP  | (I)    | 2021 (DERIVED) | 4            | CPTPP!D834   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E834   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F834   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G834   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H834   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I834   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J834   |
| RCEP A | 2022   | 2022           | 18           | RCEPT-A!D837 |
| RCEP A | 2023   | 2023           | 16           | RCEPT-A!E837 |
| RCEP A | 2024   | 2024           | 14           | RCEPT-A!F837 |
| RCEP A | 2025   | 2025           | 12           | RCEPT-A!G837 |
| RCEP A | 2026   | 2026           | 10           | RCEPT-A!H837 |
| RCEP A | 2027   | 2027           | 8            | RCEPT-A!I837 |
| RCEP B | 2022   | 2022           | 18           | B!D837       |
| RCEP B | 2023   | 2023           | 16           | B!E837       |
| RCEP B | 2024   | 2024           | 14           | B!F837       |
| RCEP B | 2025   | 2025           | 12           | B!G837       |
| RCEP B | 2026   | 2026           | 10           | B!H837       |
| RCEP B | 2027   | 2027           | 8            | B!I837       |
| RCEP C | 2022   | 2022           | 18           | C!D837       |
| RCEP C | 2023   | 2023           | 16           | C!E837       |
| RCEP C | 2024   | 2024           | 14           | C!F837       |
| RCEP C | 2025   | 2025           | 12           | C!G837       |
| RCEP C | 2026   | 2026           | 10           | C!H837       |

| FTA    | Period | Year | Source value | Source  |
|--------|--------|------|--------------|---------|
| RCEP C | 2027   | 2027 | 8            | C!I837  |
| RCEP D | 2022   | 2022 | 18,2         | D!D837  |
| RCEP D | 2023   | 2023 | 16,4         | D!E837  |
| RCEP D | 2024   | 2024 | 14,5         | D!F837  |
| RCEP D | 2025   | 2025 | 12,7         | D!G837  |
| RCEP D | 2026   | 2026 | 10,9         | D!H837  |
| RCEP D | 2027   | 2027 | 9,1          | D!I837  |
| RCEP E | 2022   | 2022 | 18           | E!D837  |
| RCEP E | 2023   | 2023 | 16           | E!E837  |
| RCEP E | 2024   | 2024 | 14           | E!F837  |
| RCEP E | 2025   | 2025 | 12           | E!G837  |
| RCEP E | 2026   | 2026 | 10           | E!H837  |
| RCEP E | 2027   | 2027 | 8            | E!I837  |
| RCEP F | 2022   | 2022 | 18           | F!D837  |
| RCEP F | 2023   | 2023 | 16           | F!E837  |
| RCEP F | 2024   | 2024 | 14           | F!F837  |
| RCEP F | 2025   | 2025 | 12           | F!G837  |
| RCEP F | 2026   | 2026 | 10           | F!H837  |
| RCEP F | 2027   | 2027 | 8            | F!I837  |
| VIFTA  | 2024   | 2024 | 13.3         | VI!F820 |
| VIFTA  | 2025   | 2025 | 6.7          | VI!G820 |
| VIFTA  | 2026   | 2026 | 0            | VI!H820 |
| VIFTA  | 2027   | 2027 | 0            | VI!I820 |

### 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 |
| FTA-013 | YELLOW | FTA rate not lower than MFN                                | RCEP (Annex A) 10%, RCEP (Annex B) 10%, RCEP (Annex C) 10%, RCEP (Annex E) 10%, RCEP (Annex F) 10%, RCEP (Annex D) 10.9%, AHKFTA 20%, AJCEP 30%, VJEPA 30%: the preferential rate is equal to or higher than the MFN rate (2%) in the source tariff – claiming the FTA brings no saving. | MFN 2% |                    | 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 "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 0402.99.00. 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 2% for 0402.99.00 was checked against BT2026 (cell BT2026!N849), 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.