

CHAPTER 4

**DAIRY PRODUCT; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN,
NOT ELSEWHERE SPECIFIED OR INCLUDED**

Notes.

1. The expression "milk" means full cream milk or partially or completely skimmed milk.
2. For the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, part of plants, cereals or baker's wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.
3. For the purposes of heading 04.05:
 - (a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95 % by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.
 - (b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight.
4. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:
 - (a) A milkfat content, by weight of the dry matter, of 5% or more;
 - (b) A dry matter content, by weight, of at least 70% but not exceeding 85%; and
 - (c) They are moulded or capable of being moulded.
5. This Chapter does not cover:
 - (a) Non-living insects, unfit for human consumption (heading 05.11);
 - (b) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02);
 - (c) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 19.01 or 21.06); or
 - (d) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).
6. For the purposes of heading 04.10, the term "insects" means edible non-living insects, whole or in parts, fresh, chilled, frozen, dried, smoked, salted or in brine, as well as flours and meals of insects, fit for human consumption. However, it does not cover edible non-living insects otherwise prepared or preserved (generally Section IV).

Subheading Note

1. For the purposes of subheading 0404.10, the expression "modified whey" means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.
2. For the purposes of subheading 0405.10 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90).

Vietnam Customs Tariff Schedule - 2026

HS CODE	DESCRIPTION	Unit of quantity	WTO	Import duties / Tax (%)																	VAT Rates		
				Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEP	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP			
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									V		VI	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.																						
0401.10	- Of a fat content, by weight, not exceeding 1%:																						
0401.10.10	-- In liquid form	Kg/lit	15	22.5	0	3	0	0		0	MM, KR	0	0	0	0	0	0	0	0	0	0	0	10
0401.10.90	-- Other	Kg	15	22.5	0	3	0	0		0	MM, KR	0	0	0	0	0	0	0	0	0	0	0	10
0401.20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%:																						
0401.20.10	-- In liquid form	Kg/lit	15	22.5	0	3	0	0		0	MM, KR	0	0	0	0	0	0	0	0	0	0	0	10
0401.20.90	-- Other	Kg	15	22.5	0	3	0	0		0	MM, KR	0	0	0	0	0	0	0	0	0	0	0	10
0401.40	- Of a fat content, by weight, exceeding 6% but not exceeding 10%:																						
0401.40.10	-- Milk in liquid form	Kg/lit	15	22.5	0	3	0	0		0	MM, KR	0	0	0	0	0	0	0	0	0	0	0	10
0401.40.20	-- Milk in frozen form	Kg	15	22.5	0	3	0	0		0	MM, KR	0	0	0	0	0	0	0	0	0	0	0	10

Vietnam Customs Tariff Schedule - 2026

0401.40.90	-- Other	Kg	15	22.5	0	3	0	0	0	MM, KR	0	0	0	0	0	0	0	0	0	0	0	10
0401.50	- Of a fat content, by weight, exceeding 10%:																					
0401.50.10	-- In liquid form	Kg/lit	15	22.5	0	3	0	0	0	MM, KR	0	0	0	0	0	0	0	0	0	0	0	10
0401.50.90	-- Other	Kg	15	22.5	0	3	0	0	0	MM, KR	0	0	0	0	0	0	0	0	0	0	0	10
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter																					
0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:																					
	--- Not containing added sugar or other sweetening matter:																					
0402.10.41	--- In containers of a net weight of 20 kg or more	Kg	2	3	0	1	0	0	0	KR	0	0	0	0	0	0	0	0	0	0	0	10
0402.10.42	--- In containers of a net weight of 2 kg or less	Kg	5	7.5	0	1	0	0	0	KR	0	0	0	0	0	0	0	0	0	0	0	10
0402.10.49	--- Other	Kg	2	3	0	1	0	0	0	KR	0	0	0	0	0	0	0	0	0	0	0	10
	-- Other:																					
0402.10.91	--- In containers of a net weight of 20 kg or more	Kg	2	3	0	1	0	0	0	KR	0	0	0	0	0	0	0	0	0	0	0	10
0402.10.92	--- In containers of a net weight of 2 kg or less	Kg	5	7.5	0	1	0	0	0	KR	0	0	0	0	0	0	0	0	0	0	0	10
0402.10.99	--- Other	Kg	2	3	0	1	0	0	0	KR	0	0	0	0	0	0	0	0	0	0	0	10
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:																					
0402.21	Not containing added sugar or other sweetening matter:																					
0402.21.20	--- In containers of a net weight of 20 kg or more	Kg	2	3	0	1	0	0	0	KR	0	0	0	0	0	0	0	0	0	0	0	10

Vietnam Customs Tariff Schedule - 2026

0402.21.30	--- In containers of a net weight of 2 kg or less	Kg	5	7.5	0	1	0	0		0	KR	0	0	0	0	0	0	0	0	0	0	10
0402.21.90	--- Other	Kg	2	3	0	1	0	0		0	KR	0	0	0	0	0	0	0	0	0	0	10
0402.29	-- Other:																					
0402.29.20	--- In containers of a net weight of 20kg or more	Kg	2	3	0	1	0	0		0	KR	0	0	0	0	0	0	0	0	0	0	10
0402.29.30	--- In containers of a net weight of 2 kg or less	Kg	5	7.5	0	1	0	0		0	KR	0	0	0	0	0	0	0	0	0	0	10
0402.29.90	--- Other	Kg	2	3	0	1	0	0		0	KR	0	0	0	0	0	0	0	0	0	0	10
	- Other:																					
0402.91.00	-- Not containing added sugar or other sweetening matter	Kg	2	3	0	2	2	0		0	KR	0	0	0	0	0	0	0	0	0	0	10
0402.99.00	-- Other	Kg	2	3	0	20	0	0		0	KR	0	30	30	0	0	0	0	0	0	0	10
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweeteningmatter or flavoured or containing added fruit, nuts or cocoa.																					
0403.20	- Yogurt:																					
	-- In liquid form, whether or not condensed																					
0403.20.11	--- Flavoured or containing added fruits (including pulp and jams), nuts or cocoa	Kg/lit	20	30	0	7	1	0		0	KR	0	0	0	0	0	0	0	0	0	0	10
0403.20.19	--- Other	Kg/lit	20	30	0	7	1	0		0	KR	0	0	0	0	0	0	0	0	0	0	10
	-- Other:																					
0403.20.91	--- Flavoured or containing added fruits (including pulp and jams), nuts or cocoa	Kg/lit	20	30	0	7	0	0		0	KR	0	0	0	0	0	0	0	0	0	0	10
0403.20.99	--- Other	Kg/lit	20	30	0	7	0	0		0	KR	0	0	0	0	0	0	0	0	0	0	10

Vietnam Customs Tariff Schedule - 2026

0403.90	- Other:																					
0403.90.10	-- Buttermilk	Kg/lit	20	30	0	1	1	0		0	KR	0	0	0	0	0	0	0	0	0	0	10
0403.90.90	-- Other	Kg/lit	20	30	0	7	0	0		0		0	0	0	0	0	0	0	0	0	0	10
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included																					
0404.10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:																					
	-- In powder form																					
0404.10.11	--- Whey, fit for human consumption	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
0404.10.19	--- Other	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
	-- Other																					
0404.10.91	--- Whey, fit for human consumption	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
0404.10.99	--- Other	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
0404.90.00	- Other	Kg	5	7.5	0	0	0	0		0	KR	0	0	0	0	0	0	0	0	0	0	10
04.05	Butter and other fats and oils derived from milk; dairy spreads.																					
0405.10.00	- Butter	Kg	13	19.5	0	3	0	0		0	KR	0	0	0	0	0	0	0	0	0	0	10
0405.20.00	- Dairy spreads	Kg	15	22.5	0	3	0	0		0		0	0	0	0	0	0	0	0	0	0	10
0405.90	- Other:																					

Vietnam Customs Tariff Schedule - 2026

0405.90.10	-- Anhydrous butterfat	Kg	5	7.5	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
0405.90.20	-- Butter oils	Kg	5	7.5	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
0405.90.30	-- Ghee	Kg	15	22.5	0	3	0	0	0	KR	0	0	0	0	0	0	0	0	0	0	0	10
0405.90.90	-- Other	Kg	5	7.5	0	3	0	0	0	KR	0	0	0	0	0	0	0	0	0	0	0	10
04.06	Cheese and curd																					
0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd:																					
0406.10.10	-- Fresh (unripened or uncured) cheese, including whey cheese	Kg	5	7.5	0	0	0	0	0	KR	0	0	0	0	0	0	0	0	0	0	0	10
0406.10.20	-- Curd	Kg	5	7.5	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	10
0406.20	- Grated or powdered cheese, of all kinds:																					
0406.20.10	-- In packages of a gross weight exceeding 20kg	Kg	5	7.5	0	0	0	0	0	KR	0	0	0	0	0	0	0	0	0	0	0	10
0406.20.90	-- Other	Kg	5	7.5	0	0	0	0	0	KR	0	0	0	0	0	0	0	0	0	0	0	10
0406.30.00	- Processed cheese, not grated or powdered	Kg	5	7.5	0	0	0	0	0	KR	0	0	0	0	0	0	0	0	0	0	0	10
0406.40.00	- Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti	Kg	5	7.5	0	2	0	0	0		0	0	0	0	0	0	0	0	0	0	0	10
0406.90.00	- Other cheese	Kg	5	7.5	0	0	0	0	0	KR	0	0	0	0	0	0	0	0	0	0	0	10
04.07	Birds' eggs, in shell, fresh, preserved or cooked																					
	- Fertilised eggs for incubation:																					
0407.11	-- Of fowls of the species Gallus domesticus:																					
0407.11.10	--- For breeding	Unit/kg	0	5	0	0	0	0	0		0	0	0	0	*	0	0	0	0	0	0	*
0407.11.90	--- Other	Unit/kg	0	5	0	0	0	0	0		0	0	0	0	*	0	0	0	0	0	0	*

Vietnam Customs Tariff Schedule - 2026

0407.19	-- Other:																					
	--- Of ducks:																					
0407.19.11	---- For breeding	Unit/kg	0	5	0	0	0	0		0		0	0	0	0	*	0	0	0	0	0	*
0407.19.19	---- Other	Unit/kg	0	5	0	0	0	0		0		0	0	0	0	*	0	0	0	0	0	*
	--- Other:																					
0407.19.91	---- For breeding	Unit/kg	0	5	0	0	0	0		0		0	0	0	0	*	0	0	0	0	0	*
0407.19.99	---- Other	Unit/kg	0	5	0	0	0	0		0		0	0	0	0	*	0	0	0	0	0	*
	- Other fresh eggs:																					
0407.21.00	-- Of fowls of the species Gallus domesticus	Unit/kg	40	60	5	*	24	50		*		30	0	0	0	*	10.9	10.9	Q	0	0	*.5
0407.29	-- Other:																					
0407.29.10	--- Of ducks	Unit/kg	40	60	5	*	24	50		*		30	0	0	0	*	10.9	10.9	Q	0	0	*.5
0407.29.90	--- Other	Unit/kg	40	60	5	*	24	50		*		30	0	0	0	*	10.9	10.9	Q	0	0	*.5
0407.90	- Other:																					
0407.90.10	-- Of fowls of the species Gallus domesticus	Unit/kg	40	60	5	*	24	50		*		30	0	0	0	*	10.9	10.9	Q	0	0	*.5
0407.90.20	-- Of ducks	Unit/kg	40	60	5	*	24	50		*		30	0	0	0	*	10.9	10.9	Q	0	0	*.5
0407.90.90	-- Other	Unit/kg	40	60	5	*	24	50		*		30	0	0	0	*	10.9	10.9	Q	0	0	10
	+ Except: Cooked of heading 0407																					
04.08	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 sweeteningmatter.																					
	- Egg yolks:																					
0408.11.00	-- Dried	Kg	20	30	0	4	0	0		0		0	0	0	0	0	2.5	2.5	0	0	0	10
0408.19.00	-- Other	Kg	20	30	0	4	0	0		0		0	0	0	0	0	2.5	2.5	0	0	0	10

Vietnam Customs Tariff Schedule - 2026

	- Other:																					
0408.91.00	-- Dried	Kg	20	30	0	4	0	0		0		0	0	0	0	0	2.5	2.5	0	0	0	*.5
0408.99.00	-- Other	Kg	20	30	0	4	0	0		0		0	0	0	0	0	2.5	2.5	0	0	0	*.5
0409.00.00	Natural honey.	Kg	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
04.10	Edible products of animal origin, not elsewhere specified or included.																					
0410.10.00	- Insects	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0410.90	- Other			7.5																		
0410.90.10	-- Birds' nest	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0410.90.20	-- Turtles' eggs	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0410.90.90	-- Other	Kg	5	22.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5