

# VIETNAM

Export Dairy Market Tariff Report

Date: 01/04/2023

## ASEAN AUSTRALIA NEW ZEALAND FREE TRADE AGREEMENT (AANZFTA)

The ASEAN AUSTRALIA NEW ZEALAND FREE TRADE AGREEMENT (AANZFTA) entered into force in January 2010.

## COMPREHENSIVE AND PROGRESSIVE AGREEMENT FOR TRANS-PACIFIC PARTNERSHIP

The COMPREHENSIVE and PROGRESSIVE AGREEMENT for TRANS-PACIFIC PARTNERSHIP (CPTPP) entered into force on 30 December 2018.

## Dairy Product Import Tariffs for Vietnam

0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter		
Tariff Number	Product Description	CPTPP	Vietnam Main Tariff Rate
<b>0401.10</b>	<b>Of a fat content, by weight, not exceeding 1%</b>		
0401.10.10.00	In liquid form	Free	15.00%
0401.10.90.00	Other	Free	15.00%
<b>0401.20</b>	<b>Of a fat content, by weight, exceeding 1% but not exceeding 6%</b>		
0401.20.10.00	In liquid form	Free	15.00%
0401.20.90.00	Other	Free	15.00%
<b>0401.40</b>	<b>Of a fat content, by weight, exceeding 6% but not exceeding 10%</b>		
0401.40.10.00	Milk in liquid form	Free	15.00%
0401.40.20.00	Milk in frozen form	Free	15.00%
0401.40.90.00	Other	Free	15.00%
<b>0401.50</b>	<b>Of a fat content, by weight, exceeding 10%</b>		
0401.50.10.00	In liquid form	Free	15.00%
0401.50.90.00	Other	Free	15.00%
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter		
Tariff Number	Product Description	CPTPP	Vietnam Main Tariff Rate
<b>0402.10</b>	<b>In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%</b>		
<b>0402.10.4</b>	<b>Not containing added sugar or other sweetening matter</b>		
0402.10.41.00	In containers of a net weight of 20 kg or more	Free	5.00%
0402.10.42.00	In containers of a net weight of 2 kg or less	Free	5.00%
0402.10.49.00	Other	Free	5.00%
<b>0402.10.9</b>	<b>Other</b>		
0402.10.91.00	In containers of a net weight of 20 kg or more	Free	5.00%
0402.10.92.00	In containers of a net weight of 2 kg or less	Free	5.00%
0402.10.99.00	Other	Free	5.00%
<b>0402.2</b>	<b>In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%</b>		

<b>0402.21</b>	<b>Not containing added sugar or other sweetening matter</b>		
0402.21.20.00	In containers of a net weight of 20 kg or more	Free	5.00%
0402.21.30.00	In containers of a net weight of 2 kg or less	Free	5.00%
0402.21.90.00	Other	Free	5.00%
<b>0402.29</b>	<b>Other</b>		
0402.29.20.00	In containers of a net weight of 20 kg or more	Free	5.00%
0402.29.30.00	In containers of a net weight of 2 kg or less	Free	5.00%
0402.29.90.00	Other	Free	5.00%
<b>0402.9</b>	<b>Other</b>		
0402.91.00.00	Not containing added sugar or other sweetening matter	Free	5.00%
0402.99.00.00	Other	Free	5.00%
<b>0403</b>	<b>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 sweetening matter or flavoured or containing added fruit, nuts or cocoa</b>		
Tariff Number	Product Description	CPTPP	Vietnam Main Tariff Rate
<b>0403.10</b>	<b>Yogurt</b>		
<b>0403.10.2</b>	<b>In liquid form whether or not condensed</b>		
0403.10.21.00	Flavoured or containing added fruits (including pulp and jams), nuts or cocoa	Free	20.00%
0403.10.29.00	Other	Free	20.00%
<b>0403.10.90</b>	<b>Other</b>		
0403.10.91.00	Flavoured or containing added fruits (including pulp and jams), nuts or cocoa	Free	20.00%
0403.10.99.00	Other	Free	20.00%
<b>0403.90</b>	<b>Other</b>		
0403.90.10.00	Buttermilk	Free	20.00%
0403.90.90.00	Other	Free	20.00%
<b>0404</b>	<b>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</b>		
Tariff Number	Product Description	CPTPP	Vietnam Main Tariff Rate
<b>0404.10</b>	<b>Whey and modified whey whether or not concentrated or containing added sugar or other sweetening matter</b>		
0404.10.10.00	In powder form	Free	Free
0404.10.90.00	Other	Free	Free
0404.90.00.00	Other	Free	5.00%
<b>0405</b>	<b>Butter and other fats and oils derived from milk; dairy spreads</b>		
Tariff Number	Product Description	CPTPP	Vietnam Main Tariff Rate
0405.10.00.00	Butter	Free	13.00%

0405.20.00.00	Dairy spreads	Free	15.00%
<b>0405.90</b>	<b>Other</b>		
0405.90.10.00	Anhydrous butterfat	Free	5.00%
0405.90.20.00	Butter oil	Free	5.00%
0405.90.30.00	Ghee	Free	15.00%
0405.90.90.00	Other	Free	5.00%
<b>0406</b>	<b>Cheese and curd</b>		
<b>Tariff Number</b>	<b>Product Description</b>	<b>CPTPP</b>	<b>Vietnam Main Tariff Rate</b>
<b>0406.10</b>	<b>Fresh (unripened or uncured) cheese, including whey cheese, and curd</b>		
0406.10.10.00	Fresh (unripened or uncured) cheese, including whey cheese	Free	5.00%
0406.10.20.00	Curd	Free	5.00%
<b>0406.20</b>	<b>Grated or powdered cheese, of all kinds</b>		
0406.20.10.00	In packages of a gross weight exceeding 20kg	Free	5.00%
0406.20.90.00	Other	Free	5.00%
0406.30.00.00	Processed cheese, not grated or powdered	Free	5.00%
0406.40.00.00	Blue-veined cheese and other cheese containing veins produced by Penicillium Roquefort	Free	5.00%
0406.90.00.00	Other cheese	Free	5.00%
<b>1806</b>	<b>Chocolate and other food preparations containing cocoa</b>		
<b>Tariff Number</b>	<b>Product Description</b>	<b>CPTPP</b>	<b>Vietnam Main Tariff Rate</b>
1806.10.00.00	Cocoa powder, containing added sugar or other sweetening matter	2.80%	20.00%
<b>1806.20</b>	<b>Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg</b>		
1806.20.10.00	Chocolate confectionery in blocks, slabs or bars	2.80%	20.00%
1806.20.90.00	Other	Free	18.00%
<b>1806.31</b>	<b>Other, in blocks, slabs or bars: - - Filled</b>		
1806.31.10.00	Chocolate confectionery	Free	13.00%
1806.31.90.00	Other	Free	35.00%
<b>1806.32</b>	<b>Other, in blocks, slabs or bars: -- not filled</b>		
1806.32.10.00	Chocolate confectionery	Free	20.00%
1806.32.90.00	Other	Free	30.00%
<b>1806.90</b>	<b>Other</b>		
1806.90.10.00	Chocolate confectionery in tablets or pastilles	Free	13.00%
1806.90.30.00	Food preparations of flour, meal, starch or malt extract, containing 40% or more but not exceeding 50 % by weight of cocoa calculated on a totally defatted basis	Free	25.00%
1806.90.40.00	Food preparations of goods of headings 04.01 to 04.04, containing 5% or more but not exceeding 10 % by weight of cocoa calculated on a totally defatted basis, specially prepared for infants or young children, not put up for retail sale	Free	25.00%
1806.90.90.00	Other	Free	20.00%

<b>1901</b>	<b>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally de fatted basis, not elsewhere specified or included</b>		
<b>Tariff Number</b>	<b>Product Description</b>	<b>CPTPP</b>	<b>Vietnam Main Tariff Rate</b>
<b>1901.10</b>	<b>Preparations for infant use, put up for retail sale</b>		
1901.10.10.00	Of malt extract	Free	10.00%
1901.10.20.00	Of goods of headings 04.01 to 04.04	Free	10.00%
1901.10.30.00	Of soya-bean powder	Free	18.00%
<b>1901.10.9</b>	<b>Other</b>		
1901.10.91.00	Medical foods	Free	10.00%
1901.10.92.00	Other, for children age over 1 year but not exceeding 3 years	Free	10.00%
1901.10.99.00	Other	Free	10.00%
<b>1901.20</b>	<b>Mixes and doughs for the preparation of bakers' wares of heading 19.05</b>		
1901.20.10.00	Offlour,groats,meal,starchormaltextract, not containing cocoa	Free	18.00%
1901.20.20.00	Of flour, groats, meal,starch or malt extract, containing cocoa	Free	15.00%
1901.20.30.00	Other, not containing cocoa	Free	18.00%
1901.20.40.00	Other, containing cocoa	Free	18.00%
<b>1901.90</b>	<b>Other</b>		
<b>1901.90.1</b>	<b>Preparations for infant use, not put up for retail sale</b>		
1901.90.11.00	Medical foods	Free	10.00%
1901.90.19.00	Other	Free	10.00%
1901.90.20.00	Malt extract	Free	10.00%
<b>1901.90.3</b>	<b>Other, of goods of heading 04.01 to 04.04</b>		
1901.90.31.00	Filled milk	Free	10.00%
1901.90.32.00	Other, containing cocoa powder	Free	10.00%
1901.90.39.00	Other	Free	10.00%
<b>1901.90.4</b>	<b>Other soya-based preparations</b>		
1901.90.41.00	In powder form	Free	18.00%
1901.90.49.00	In other forms	Free	25.00%
<b>1901.90.9</b>	<b>Other</b>		
1901.90.91.00	Medical foods	Free	10.00%
1901.90.99.00	Other	Free	18.00%
<b>2106</b>	<b>Food preparations not elsewhere specified or included</b>		
<b>Tariff Number</b>	<b>Product Description</b>	<b>CPTPP</b>	<b>Vietnam Main Tariff Rate</b>
2106.10.00.00	Protein concentrates and textured protein substances	Free	5.00%
<b>3501</b>	<b>Casein, caseinates and other casein derivatives; casein glues</b>		

Tariff Number	Product Description	CPTPP	Vietnam Main Tariff Rate
3501.10.00.00	Casein	Free	10.00%
3501.90.10.00	Caseinates and other casein derivatives	Free	10.00%
3501.90.20.00	Casein glues	Free	10.00%