Vietnam Tariff Intelligence

HS 2106.90.20 detail

HS code	2106.90.20
Description	Food preparations not elsewhere specified or included / - Other: / - - Powdered alcohol
Unit	kg
Generated	18/11/2026 01:33:35
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/21069020/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2690
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N2690
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2690
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 (-KH)	0% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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
EVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VKFTA	2,5	2.5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
AKFTA	3	3%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VIFTA	8	8%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	10,4	10.4%	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)	10,4	10.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10,4	10.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	11,3	11.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	13,8	13.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	14,1	14.1%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	15	15%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2679
ATIGA	2022	2022	0	AT!E2640
ATIGA	2023	2023	0	AT!F2640
ATIGA	2024	2024	0	AT!G2640
ATIGA	2025	2025	0	AT!H2640
ATIGA	2026	2026	0	AT!I2640
ATIGA	2027	2027	0	AT!J2640
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E2678
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2678
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2678

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2678
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2678
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2678
VJEPA	30/12/2022 - 31/3/2023	2022	2	VJ!E2680
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F2680
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2680
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2680
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2680
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2680
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		3	AK!F2682
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2646
AIFTA	30/12/2022	2022	5	AI!F2642
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2642
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2642
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2642
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2642
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2642
VKFTA	2022	2022	2,5	VK!E2642
VKFTA	2023	2023	2,5	VK!F2642
VKFTA	2024	2024	2,5	VK!G2642
VKFTA	2025	2025	2,5	VK!H2642
VKFTA	2026	2026	2,5	VK!I2642
VKFTA	2027	2027	2,5	VK!J2642
VCFTA	2022	2022	6	VC!D2689
VCFTA	2023	2023	5	VC!E2689
VCFTA	2024	2024	4	VC!F2689

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	3	VC!G2689
VCFTA	2026	2026	2	VC!H2689
VCFTA	2027	2027	1	VC!I2689
VN-EAEU	2022	2022	0	EAV!D2686
VN-EAEU	2023	2023	0	EAV!E2686
VN-EAEU	2024	2024	0	EAV!F2686
VN-EAEU	2025	2025	0	EAV!G2686
VN-EAEU	2026	2026	0	EAV!H2686
VN-EAEU	2027	2027	0	EAV!I2686
AHKFTA	2022	2022	15	AKH!D2694
AHKFTA	2023	2023	15	AKH!E2694
AHKFTA	2024	2024	15	AKH!F2694
AHKFTA	2025	2025	15	AKH!G2694
AHKFTA	2026	2026	15	AKH!H2694
AHKFTA	2027	2027	15	AKH!I2694
EVFTA	2022	2022	9,3	EV-NK!D2665
EVFTA	2023	2023	7,5	EV-NK!E2665
EVFTA	2024	2024	5,6	EV-NK!F2665
EVFTA	2025	2025	3,7	EV-NK!G2665
EVFTA	2026	2026	1,8	EV-NK!H2665
EVFTA	2027	2027	0	EV-NK!I2665
UKVFTA	2022	2022	9,3	UKV!D2667
UKVFTA	2023	2023	7,5	UKV!E2667
UKVFTA	2024	2024	5,6	UKV!F2667
UKVFTA	2025	2025	3,7	UKV!G2667
UKVFTA	2026	2026	1,8	UKV!H2667

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2667
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2661
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2661
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2661
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2661
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2661
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2661
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2661
RCEP A	2022	2022	16,1	RCEPT-A!D2684
RCEP A	2023	2023	14,7	RCEPT-A!E2684
RCEP A	2024	2024	13,3	RCEPT-A!F2684
RCEP A	2025	2025	11,9	RCEPT-A!G2684
RCEP A	2026	2026	10,4	RCEPT-A!H2684
RCEP A	2027	2027	9	RCEPT-A!I2684
RCEP B	2022	2022	16,1	B!D2684
RCEP B	2023	2023	14,7	B!E2684
RCEP B	2024	2024	13,3	B!F2684
RCEP B	2025	2025	11,9	B!G2684
RCEP B	2026	2026	10,4	B!H2684
RCEP B	2027	2027	9	B!I2684
RCEP C	2022	2022	16,3	C!D2684
RCEP C	2023	2023	15	C!E2684
RCEP C	2024	2024	13,8	C!F2684
RCEP C	2025	2025	12,5	C!G2684
RCEP C	2026	2026	11,3	C!H2684
RCEP C	2027	2027	10	C!I2684

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	16,8	D!D2684
RCEP D	2023	2023	16,2	D!E2684
RCEP D	2024	2024	15,5	D!F2684
RCEP D	2025	2025	14,8	D!G2684
RCEP D	2026	2026	14,1	D!H2684
RCEP D	2027	2027	13,4	D!I2684
RCEP E	2022	2022	16,8	E!D2687
RCEP E	2023	2023	16	E!E2687
RCEP E	2024	2024	15,3	E!F2687
RCEP E	2025	2025	14,5	E!G2687
RCEP E	2026	2026	13,8	E!H2687
RCEP E	2027	2027	13	E!I2687
RCEP F	2022	2022	16,1	F!D2684
RCEP F	2023	2023	14,7	F!E2684
RCEP F	2024	2024	13,3	F!F2684
RCEP F	2025	2025	11,9	F!G2684
RCEP F	2026	2026	10,4	F!H2684
RCEP F	2027	2027	9	F!I2684
VIFTA	2024	2024	16	VI!F2504
VIFTA	2025	2025	12	VI!G2504
VIFTA	2026	2026	8	VI!H2504
VIFTA	2027	2027	4	VI!I2504

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2106.90 has 31 lines; 2106.90.20 is distinguished from its siblings by: Powdered alcohol.	2106.90.11 Dried bean curd and dried bean curd stick; 2106.90.12 Fresh soybean curd (tofu); 2106.90.19 Other; 2106.90.30 Non-dairy creamer; 2106.90.41 In powder form; 2106.90.49 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 2106.90.20. 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 15% for 2106.90.20 was checked against BT2026 (cell BT2026!N2690), 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

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.