Vietnam Tariff Intelligence

# Detalle del SA 2101.12.92

| | |
|---|---|
| **Código SA** | 2101.12.92 |
| **Descripción** | Extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof / - Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: / - - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee: / - - - Other: / - - - - Coffee preparation with a basis of ground roasted coffee containing added sugar, whether or not containing creamer |
| **Unidad** | kg |
| **Generado** | 10/11/2026 16:59:07 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Estado de verificación** | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| **Enlace** | https://vietnamtariff.com/hs-code/21011292/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 45 | 45% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K2641 |
| Preferencial (NMF) | 30 | 30% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N2641 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q2641 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | | Sin datos | | | |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | | Sin datos | | | |
| Arancel de exportación UKVFTA | | Sin datos | | | |

## Aranceles preferenciales especiales (TLC) – 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 (-TH) | 0% (excepto TH) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0(-PH, TH) | 0% (excepto PH, TH) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 |  | S | 206/2025/NĐ-CP | Ad valorem |
| AHKFTA | 8 | 8% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| EVFTA | 14,5 | 14,5% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 14,5 | 14,5% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| RCEP (Anexo A) | 20 | 20% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 20 | 20% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 20 | 20% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 20 | 20% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 20 | 20% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 21,8 | 21,8% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/NĐ-CP | Sin datos |
| VNCU | | Sin datos | Sin datos | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos |
| VIFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | No elegible (*) |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E2625 |
| ATIGA | 2022 | 2022 | 0 | AT!E2586 |
| ATIGA | 2023 | 2023 | 0 | AT!F2586 |
| ATIGA | 2024 | 2024 | 0 | AT!G2586 |
| ATIGA | 2025 | 2025 | 0 | AT!H2586 |
| ATIGA | 2026 | 2026 | 0 | AT!I2586 |
| ATIGA | 2027 | 2027 | 0 | AT!J2586 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E2624 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F2624 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G2624 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H2624 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I2624 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J2624 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 6 | VJ!E2626 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 3 | VJ!F2626 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G2626 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H2626 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I2626 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J2626 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F2628 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H2592 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F2588 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G2588 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H2588 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I2588 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J2588 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K2588 |
| VKFTA | 2022 | 2022 | 0 | VK!E2588 |
| VKFTA | 2023 | 2023 | 0 | VK!F2588 |
| VKFTA | 2024 | 2024 | 0 | VK!G2588 |
| VKFTA | 2025 | 2025 | 0 | VK!H2588 |
| VKFTA | 2026 | 2026 | 0 | VK!I2588 |
| VKFTA | 2027 | 2027 | 0 | VK!J2588 |
| VCFTA | 2022 | 2022 | 8 | VC!D2635 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2023 | 2023 | 4 | VC!E2635 |
| VCFTA | 2024 | 2024 | 0 | VC!F2635 |
| VCFTA | 2025 | 2025 | 0 | VC!G2635 |
| VCFTA | 2026 | 2026 | 0 | VC!H2635 |
| VCFTA | 2027 | 2027 | 0 | VC!I2635 |
| VN-EAEU | 2022 | 2022 | 10,9 | EAV!D2632 |
| VN-EAEU | 2023 | 2023 | 7,3 | EAV!E2632 |
| VN-EAEU | 2024 | 2024 | 3,6 | EAV!F2632 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G2632 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H2632 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I2632 |
| AHKFTA | 2022 | 2022 | 24 | AKH!D2640 |
| AHKFTA | 2023 | 2023 | 16 | AKH!E2640 |
| AHKFTA | 2024 | 2024 | 16 | AKH!F2640 |
| AHKFTA | 2025 | 2025 | 8 | AKH!G2640 |
| AHKFTA | 2026 | 2026 | 8 | AKH!H2640 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I2640 |
| EVFTA | 2022 | 2022 | 29 | EV-NK!D2611 |
| EVFTA | 2023 | 2023 | 25,4 | EV-NK!E2611 |
| EVFTA | 2024 | 2024 | 21,8 | EV-NK!F2611 |
| EVFTA | 2025 | 2025 | 18,1 | EV-NK!G2611 |
| EVFTA | 2026 | 2026 | 14,5 | EV-NK!H2611 |
| EVFTA | 2027 | 2027 | 10,9 | EV-NK!I2611 |
| UKVFTA | 2022 | 2022 | 29 | UKV!D2613 |
| UKVFTA | 2023 | 2023 | 25,4 | UKV!E2613 |
| UKVFTA | 2024 | 2024 | 21,8 | UKV!F2613 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| UKVFTA | 2025 | 2025 | 18,1 | UKV!G2613 |
| UKVFTA | 2026 | 2026 | 14,5 | UKV!H2613 |
| UKVFTA | 2027 | 2027 | 10,9 | UKV!I2613 |
| CPTPP | (I) | 2021 (DERIVED) | 13,3 | CPTPP!D2607 |
| CPTPP | (II) | 2022 (DERIVED) | 6,6 | CPTPP!E2607 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F2607 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G2607 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H2607 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I2607 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J2607 |
| RCEP A | 2022 | 2022 | 36 | RCEPT-A!D2630 |
| RCEP A | 2023 | 2023 | 32 | RCEPT-A!E2630 |
| RCEP A | 2024 | 2024 | 28 | RCEPT-A!F2630 |
| RCEP A | 2025 | 2025 | 24 | RCEPT-A!G2630 |
| RCEP A | 2026 | 2026 | 20 | RCEPT-A!H2630 |
| RCEP A | 2027 | 2027 | 16 | RCEPT-A!I2630 |
| RCEP B | 2022 | 2022 | 36 | B!D2630 |
| RCEP B | 2023 | 2023 | 32 | B!E2630 |
| RCEP B | 2024 | 2024 | 28 | B!F2630 |
| RCEP B | 2025 | 2025 | 24 | B!G2630 |
| RCEP B | 2026 | 2026 | 20 | B!H2630 |
| RCEP B | 2027 | 2027 | 16 | B!I2630 |
| RCEP C | 2022 | 2022 | 36 | C!D2630 |
| RCEP C | 2023 | 2023 | 32 | C!E2630 |
| RCEP C | 2024 | 2024 | 28 | C!F2630 |
| RCEP C | 2025 | 2025 | 24 | C!G2630 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP C | 2026 | 2026 | 20 | C!H2630 |
| RCEP C | 2027 | 2027 | 16 | C!I2630 |
| RCEP D | 2022 | 2022 | 36,4 | D!D2630 |
| RCEP D | 2023 | 2023 | 32,7 | D!E2630 |
| RCEP D | 2024 | 2024 | 29,1 | D!F2630 |
| RCEP D | 2025 | 2025 | 25,5 | D!G2630 |
| RCEP D | 2026 | 2026 | 21,8 | D!H2630 |
| RCEP D | 2027 | 2027 | 18,2 | D!I2630 |
| RCEP E | 2022 | 2022 | 36 | E!D2633 |
| RCEP E | 2023 | 2023 | 32 | E!E2633 |
| RCEP E | 2024 | 2024 | 28 | E!F2633 |
| RCEP E | 2025 | 2025 | 24 | E!G2633 |
| RCEP E | 2026 | 2026 | 20 | E!H2633 |
| RCEP E | 2027 | 2027 | 16 | E!I2633 |
| RCEP F | 2022 | 2022 | 36 | F!D2630 |
| RCEP F | 2023 | 2023 | 32 | F!E2630 |
| RCEP F | 2024 | 2024 | 28 | F!F2630 |
| RCEP F | 2025 | 2025 | 24 | F!G2630 |
| RCEP F | 2026 | 2026 | 20 | F!H2630 |
| RCEP F | 2027 | 2027 | 16 | F!I2630 |
| VIFTA | 2024 | 2024 | * | VI!F2455 |
| VIFTA | 2025 | 2025 | * | VI!G2455 |
| VIFTA | 2026 | 2026 | * | VI!H2455 |
| VIFTA | 2027 | 2027 | * | VI!I2455 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 2101.12 has 4 lines; 2101.12.92 is distinguished from its siblings by: Coffee preparation with a basis of ground roasted coffee containing added sugar, whether or not containing creamer. | 2101.12.10 Mixtures in paste form with a basis of ground roasted coffee, containing vegetable fats; 2101.12.91 Coffee preparation with a basis of extracts, essences or concentrate containing added sugar, whether or not containing creamer; 2101.12.99 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | No verificado – requiere comprobación |
| 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. | No verificado – requiere comprobación |
| 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). | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 2101.12.92. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | No verificado – requiere comprobación |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 30% for 2101.12.92 was checked against BT2026 (cell BT2026!N2641), 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. | Cotejado con el archivo arancelario de origen |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.