

## Detalle del SA 2106.90.11

|                        |                                                                                                                                               |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 2106.90.11                                                                                                                                    |
| Descripción            | Food preparations not elsewhere specified or included / - Other: / - - Beancurd: / - - - Dried bean curd and dried bean curd stick            |
| Unidad                 | kg                                                                                                                                            |
| Generado               | 31/10/2026 03:39:15                                                                                                                           |
| 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                 | <a href="https://vietnamtariff.com/hs-code/21069011/">https://vietnamtariff.com/hs-code/21069011/</a>                                         |

### Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica  | vigente    | Fuente       |
|----------------------------------|-----------------|-----------------------|----------------|------------|--------------|
| Derecho de importación ordinario | 37.5            | 37,5%                 | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K2687 |
| Preferencial (NMF)               | 25              | 25%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N2687 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q2687 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ             | 121/2022/NĐ-CP | Ad<br>valorem |

| FTA            | Valor de origen | Arancel         | Base de datos              | Periodo                                | Prueba de origen                  | Base jurídica  | Estado     |
|----------------|-----------------|-----------------|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA          | 0 (-KH)         | 0% (excepto KH) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/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               | 0%              | 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 |
| EVFTA          | 3,1             | 3,1%            | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA         | 3,1             | 3,1%            | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| AIFTA          | 5               | 5%              | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 12,5            | 12,5%           | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 12,5            | 12,5%           | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA            | Valor de origen | Arancel   | Base de datos              | Periodo | Prueba de origen                  | Base jurídica  | Estado     |
|----------------|-----------------|-----------|----------------------------|---------|-----------------------------------|----------------|------------|
| RCEP (Anexo C) | 12,5            | 12,5%     | Arancel consolidado BT2026 | 2026    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 12,5            | 12,5%     | Arancel consolidado BT2026 | 2026    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 12,5            | 12,5%     | Arancel consolidado BT2026 | 2026    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 13,6            | 13,6%     | Arancel consolidado BT2026 | 2026    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA          | 14.3            | 14,3%     | Arancel consolidado BT2026 | 2026    | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem |
| AHKFTA         | 25              | 25%       | Arancel consolidado BT2026 | 2026    | AHK                               | 123/2022/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  |

### Historial de aranceles / desgravación por año

| FTA   | Periodo                                | Año  | Valor de origen | Fuente   |
|-------|----------------------------------------|------|-----------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AC!E2676 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E2637 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F2637 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G2637 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H2637 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I2637 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J2637 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2               | AJ!E2675 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F2675 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G2675 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H2675   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I2675   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J2675   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 4               | VJ!E2677   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2               | VJ!F2677   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G2677   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H2677   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I2677   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J2677   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F2679   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H2643 |
| AIFTA   | 30/12/2022                             | 2022 | 5               | AI!F2639   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 5               | AI!G2639   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 5               | AI!H2639   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 5               | AI!I2639   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 5               | AI!J2639   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 5               | AI!K2639   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E2639   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F2639   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G2639   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H2639   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I2639   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J2639   |
| VCFTA   | 2022                                   | 2022 | 4               | VC!D2686   |
| VCFTA   | 2023                                   | 2023 | 2               | VC!E2686   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F2686   |

| FTA     | Periodo | Año  | Valor de origen | Fuente      |
|---------|---------|------|-----------------|-------------|
| VCFTA   | 2025    | 2025 | 0               | VC!G2686    |
| VCFTA   | 2026    | 2026 | 0               | VC!H2686    |
| VCFTA   | 2027    | 2027 | 0               | VC!I2686    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D2683   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E2683   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F2683   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G2683   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H2683   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I2683   |
| AHKFTA  | 2022    | 2022 | 25              | AKH!D2691   |
| AHKFTA  | 2023    | 2023 | 25              | AKH!E2691   |
| AHKFTA  | 2024    | 2024 | 25              | AKH!F2691   |
| AHKFTA  | 2025    | 2025 | 25              | AKH!G2691   |
| AHKFTA  | 2026    | 2026 | 25              | AKH!H2691   |
| AHKFTA  | 2027    | 2027 | 25              | AKH!I2691   |
| EVFTA   | 2022    | 2022 | 15,6            | EV-NK!D2662 |
| EVFTA   | 2023    | 2023 | 12,5            | EV-NK!E2662 |
| EVFTA   | 2024    | 2024 | 9,3             | EV-NK!F2662 |
| EVFTA   | 2025    | 2025 | 6,2             | EV-NK!G2662 |
| EVFTA   | 2026    | 2026 | 3,1             | EV-NK!H2662 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I2662 |
| UKVFTA  | 2022    | 2022 | 15,6            | UKV!D2664   |
| UKVFTA  | 2023    | 2023 | 12,5            | UKV!E2664   |
| UKVFTA  | 2024    | 2024 | 9,3             | UKV!F2664   |
| UKVFTA  | 2025    | 2025 | 6,2             | UKV!G2664   |
| UKVFTA  | 2026    | 2026 | 3,1             | UKV!H2664   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| UKVFTA | 2027    | 2027           | 0               | UKV!I2664     |
| CPTPP  | (I)     | 2021 (DERIVED) | 8,3             | CPTPP!D2658   |
| CPTPP  | (II)    | 2022 (DERIVED) | 4,1             | CPTPP!E2658   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F2658   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G2658   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H2658   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I2658   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J2658   |
| RCEP A | 2022    | 2022           | 22,5            | RCEPT-A!D2681 |
| RCEP A | 2023    | 2023           | 20              | RCEPT-A!E2681 |
| RCEP A | 2024    | 2024           | 17,5            | RCEPT-A!F2681 |
| RCEP A | 2025    | 2025           | 15              | RCEPT-A!G2681 |
| RCEP A | 2026    | 2026           | 12,5            | RCEPT-A!H2681 |
| RCEP A | 2027    | 2027           | 10              | RCEPT-A!I2681 |
| RCEP B | 2022    | 2022           | 22,5            | B!D2681       |
| RCEP B | 2023    | 2023           | 20              | B!E2681       |
| RCEP B | 2024    | 2024           | 17,5            | B!F2681       |
| RCEP B | 2025    | 2025           | 15              | B!G2681       |
| RCEP B | 2026    | 2026           | 12,5            | B!H2681       |
| RCEP B | 2027    | 2027           | 10              | B!I2681       |
| RCEP C | 2022    | 2022           | 22,5            | C!D2681       |
| RCEP C | 2023    | 2023           | 20              | C!E2681       |
| RCEP C | 2024    | 2024           | 17,5            | C!F2681       |
| RCEP C | 2025    | 2025           | 15              | C!G2681       |
| RCEP C | 2026    | 2026           | 12,5            | C!H2681       |
| RCEP C | 2027    | 2027           | 10              | C!I2681       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP D | 2022    | 2022 | 22,7            | D!D2681  |
| RCEP D | 2023    | 2023 | 20,5            | D!E2681  |
| RCEP D | 2024    | 2024 | 18,2            | D!F2681  |
| RCEP D | 2025    | 2025 | 15,9            | D!G2681  |
| RCEP D | 2026    | 2026 | 13,6            | D!H2681  |
| RCEP D | 2027    | 2027 | 11,4            | D!I2681  |
| RCEP E | 2022    | 2022 | 22,5            | E!D2684  |
| RCEP E | 2023    | 2023 | 20              | E!E2684  |
| RCEP E | 2024    | 2024 | 17,5            | E!F2684  |
| RCEP E | 2025    | 2025 | 15              | E!G2684  |
| RCEP E | 2026    | 2026 | 12,5            | E!H2684  |
| RCEP E | 2027    | 2027 | 10              | E!I2684  |
| RCEP F | 2022    | 2022 | 22,5            | F!D2681  |
| RCEP F | 2023    | 2023 | 20              | F!E2681  |
| RCEP F | 2024    | 2024 | 17,5            | F!F2681  |
| RCEP F | 2025    | 2025 | 15              | F!G2681  |
| RCEP F | 2026    | 2026 | 12,5            | F!H2681  |
| RCEP F | 2027    | 2027 | 10              | F!I2681  |
| VIFTA  | 2024    | 2024 | 21.4            | VI!F2501 |
| VIFTA  | 2025    | 2025 | 17.9            | VI!G2501 |
| VIFTA  | 2026    | 2026 | 14.3            | VI!H2501 |
| VIFTA  | 2027    | 2027 | 10.7            | VI!I2501 |

Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|------------------|-------|-------------------|-------------|--------------------|---------------------|--------------------|------------------------|
|------------------|-------|-------------------|-------------|--------------------|---------------------|--------------------|------------------------|

|         |        |                                                            |                                                                                                                                           |                                                                                                                                                                |                |                                                                                                              |                                               |
|---------|--------|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| FTA-013 | YELLOW | FTA rate not lower than MFN                                | AHKFTA 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving. | MFN 25%                                                                                                                                                        |                | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | No verificado – requiere comprobación         |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 2106.90 has 31 lines; 2106.90.11 is distinguished from its siblings by: Dried bean curd and dried bean curd stick.             | 2106.90.12 Fresh soybean curd (tofu); 2106.90.19 Other; 2106.90.20 Powdered alcohol; 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.                  | 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 2106.90.11. 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 25% for 2106.90.11 was checked against BT2026 (cell BT2026!N2687), 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.