Vietnam Tariff Intelligence

HS 2101.11.90 detail

HS code	2101.11.90
Description	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: / - - Extracts, essences and concentrates: / - - - Other
Unit	kg
Generated	06/11/2026 04:20:30
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://vietnamtariff.com/hs-code/21011190/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2636
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N2636
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2636
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
ACFTA	0 (-TH)	0% (except TH)	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
AKFTA	0(-TH)	0% (except TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VCFTA	8	8%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
EVFTA	14,5	14.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	14,5	14.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	21,8	21.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2620
ATIGA	2022	2022	0	AT!E2581
ATIGA	2023	2023	0	AT!F2581
ATIGA	2024	2024	0	AT!G2581
ATIGA	2025	2025	0	AT!H2581
ATIGA	2026	2026	0	AT!I2581
ATIGA	2027	2027	0	AT!J2581
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2619
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2619
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2619
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2619

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2619
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2619
VJEPA	30/12/2022 - 31/3/2023	2022	6	VJ!E2621
VJEPA	01/4/2023 - 31/3/2024	2023	3	VJ!F2621
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2621
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2621
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2621
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2621
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2623
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2587
AIFTA	30/12/2022	2022	5	AI!F2583
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2583
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2583
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2583
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2583
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2583
VKFTA	2022	2022	0	VK!E2583
VKFTA	2023	2023	0	VK!F2583
VKFTA	2024	2024	0	VK!G2583
VKFTA	2025	2025	0	VK!H2583
VKFTA	2026	2026	0	VK!I2583
VKFTA	2027	2027	0	VK!J2583
VCFTA	2022	2022	19	VC!D2630
VCFTA	2023	2023	16	VC!E2630
VCFTA	2024	2024	13	VC!F2630
VCFTA	2025	2025	11	VC!G2630

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	8	VC!H2630
VCFTA	2027	2027	5	VC!I2630
VN-EAEU	2022	2022	10,9	EAV!D2627
VN-EAEU	2023	2023	7,3	EAV!E2627
VN-EAEU	2024	2024	3,6	EAV!F2627
VN-EAEU	2025	2025	0	EAV!G2627
VN-EAEU	2026	2026	0	EAV!H2627
VN-EAEU	2027	2027	0	EAV!I2627
AHKFTA	2022	2022	*	AKH!D2635
AHKFTA	2023	2023	*	AKH!E2635
AHKFTA	2024	2024	*	AKH!F2635
AHKFTA	2025	2025	*	AKH!G2635
AHKFTA	2026	2026	*	AKH!H2635
AHKFTA	2027	2027	*	AKH!I2635
EVFTA	2022	2022	29	EV-NK!D2606
EVFTA	2023	2023	25,4	EV-NK!E2606
EVFTA	2024	2024	21,8	EV-NK!F2606
EVFTA	2025	2025	18,1	EV-NK!G2606
EVFTA	2026	2026	14,5	EV-NK!H2606
EVFTA	2027	2027	10,9	EV-NK!I2606
UKVFTA	2022	2022	29	UKV!D2608
UKVFTA	2023	2023	25,4	UKV!E2608
UKVFTA	2024	2024	21,8	UKV!F2608
UKVFTA	2025	2025	18,1	UKV!G2608
UKVFTA	2026	2026	14,5	UKV!H2608
UKVFTA	2027	2027	10,9	UKV!I2608

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	13,3	CPTPP!D2602
CPTPP	(II)	2022 (DERIVED)	6,6	CPTPP!E2602
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2602
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2602
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2602
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2602
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2602
RCEP A	2022	2022	36	RCEPT-A!D2625
RCEP A	2023	2023	32	RCEPT-A!E2625
RCEP A	2024	2024	28	RCEPT-A!F2625
RCEP A	2025	2025	24	RCEPT-A!G2625
RCEP A	2026	2026	20	RCEPT-A!H2625
RCEP A	2027	2027	16	RCEPT-A!I2625
RCEP B	2022	2022	36	B!D2625
RCEP B	2023	2023	32	B!E2625
RCEP B	2024	2024	28	B!F2625
RCEP B	2025	2025	24	B!G2625
RCEP B	2026	2026	20	B!H2625
RCEP B	2027	2027	16	B!I2625
RCEP C	2022	2022	36	C!D2625
RCEP C	2023	2023	32	C!E2625
RCEP C	2024	2024	28	C!F2625
RCEP C	2025	2025	24	C!G2625
RCEP C	2026	2026	20	C!H2625
RCEP C	2027	2027	16	C!I2625
RCEP D	2022	2022	36,4	D!D2625

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	32,7	D!E2625
RCEP D	2024	2024	29,1	D!F2625
RCEP D	2025	2025	25,5	D!G2625
RCEP D	2026	2026	21,8	D!H2625
RCEP D	2027	2027	18,2	D!I2625
RCEP E	2022	2022	36	E!D2628
RCEP E	2023	2023	32	E!E2628
RCEP E	2024	2024	28	E!F2628
RCEP E	2025	2025	24	E!G2628
RCEP E	2026	2026	20	E!H2628
RCEP E	2027	2027	16	E!I2628
RCEP F	2022	2022	36	F!D2625
RCEP F	2023	2023	32	F!E2625
RCEP F	2024	2024	28	F!F2625
RCEP F	2025	2025	24	F!G2625
RCEP F	2026	2026	20	F!H2625
RCEP F	2027	2027	16	F!I2625
VIFTA	2024	2024	*	VI!F2450
VIFTA	2025	2025	*	VI!G2450
VIFTA	2026	2026	*	VI!H2450
VIFTA	2027	2027	*	VI!I2450

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2101.11 has 3 lines; 2101.11.90 is distinguished from its siblings by: Other.	2101.11.11 In packings of a net weight not less than 20 kg; 2101.11.19 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 2101.11.90. 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 30% for 2101.11.90 was checked against BT2026 (cell BT2026!N2636), 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.