Vietnam Tariff Intelligence

HS 2101.20.90 detail

HS code	2101.20.90
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 tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté: / - - Other
Unit	kg
Generated	12/11/2026 01:44:07
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/21012090/

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!K2646
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N2646
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2646
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	0%	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	0%	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
EVFTA	5	5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	5	5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	8	8%	Consolidated BT2026	2026	VC	112/2022/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
VIFTA	40	40%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/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!E2630
ATIGA	2022	2022	0	AT!E2591
ATIGA	2023	2023	0	AT!F2591
ATIGA	2024	2024	0	AT!G2591
ATIGA	2025	2025	0	AT!H2591
ATIGA	2026	2026	0	AT!I2591
ATIGA	2027	2027	0	AT!J2591
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2629
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2629
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2629
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2629

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2629
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2629
VJEPA	30/12/2022 - 31/3/2023	2022	6	VJ!E2631
VJEPA	01/4/2023 - 31/3/2024	2023	3	VJ!F2631
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2631
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2631
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2631
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2631
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2633
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2597
AIFTA	30/12/2022	2022	5	AI!F2593
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2593
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2593
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2593
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2593
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2593
VKFTA	2022	2022	0	VK!E2593
VKFTA	2023	2023	0	VK!F2593
VKFTA	2024	2024	0	VK!G2593
VKFTA	2025	2025	0	VK!H2593
VKFTA	2026	2026	0	VK!I2593
VKFTA	2027	2027	0	VK!J2593
VCFTA	2022	2022	19	VC!D2640
VCFTA	2023	2023	16	VC!E2640
VCFTA	2024	2024	13	VC!F2640
VCFTA	2025	2025	11	VC!G2640

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	8	VC!H2640
VCFTA	2027	2027	5	VC!I2640
VN-EAEU	2022	2022	0	EAV!D2637
VN-EAEU	2023	2023	0	EAV!E2637
VN-EAEU	2024	2024	0	EAV!F2637
VN-EAEU	2025	2025	0	EAV!G2637
VN-EAEU	2026	2026	0	EAV!H2637
VN-EAEU	2027	2027	0	EAV!I2637
AHKFTA	2022	2022	*	AKH!D2645
AHKFTA	2023	2023	*	AKH!E2645
AHKFTA	2024	2024	*	AKH!F2645
AHKFTA	2025	2025	*	AKH!G2645
AHKFTA	2026	2026	*	AKH!H2645
AHKFTA	2027	2027	*	AKH!I2645
EVFTA	2022	2022	25	EV-NK!D2616
EVFTA	2023	2023	20	EV-NK!E2616
EVFTA	2024	2024	15	EV-NK!F2616
EVFTA	2025	2025	10	EV-NK!G2616
EVFTA	2026	2026	5	EV-NK!H2616
EVFTA	2027	2027	0	EV-NK!I2616
UKVFTA	2022	2022	25	UKV!D2618
UKVFTA	2023	2023	20	UKV!E2618
UKVFTA	2024	2024	15	UKV!F2618
UKVFTA	2025	2025	10	UKV!G2618
UKVFTA	2026	2026	5	UKV!H2618
UKVFTA	2027	2027	0	UKV!I2618

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	13,3	CPTPP!D2612
CPTPP	(II)	2022 (DERIVED)	6,6	CPTPP!E2612
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2612
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2612
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2612
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2612
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2612
RCEP A	2022	2022	36	RCEPT-A!D2635
RCEP A	2023	2023	32	RCEPT-A!E2635
RCEP A	2024	2024	28	RCEPT-A!F2635
RCEP A	2025	2025	24	RCEPT-A!G2635
RCEP A	2026	2026	20	RCEPT-A!H2635
RCEP A	2027	2027	16	RCEPT-A!I2635
RCEP B	2022	2022	36	B!D2635
RCEP B	2023	2023	32	B!E2635
RCEP B	2024	2024	28	B!F2635
RCEP B	2025	2025	24	B!G2635
RCEP B	2026	2026	20	B!H2635
RCEP B	2027	2027	16	B!I2635
RCEP C	2022	2022	36	C!D2635
RCEP C	2023	2023	32	C!E2635
RCEP C	2024	2024	28	C!F2635
RCEP C	2025	2025	24	C!G2635
RCEP C	2026	2026	20	C!H2635
RCEP C	2027	2027	16	C!I2635
RCEP D	2022	2022	36,4	D!D2635

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	32,7	D!E2635
RCEP D	2024	2024	29,1	D!F2635
RCEP D	2025	2025	25,5	D!G2635
RCEP D	2026	2026	21,8	D!H2635
RCEP D	2027	2027	18,2	D!I2635
RCEP E	2022	2022	36	E!D2638
RCEP E	2023	2023	32	E!E2638
RCEP E	2024	2024	28	E!F2638
RCEP E	2025	2025	24	E!G2638
RCEP E	2026	2026	20	E!H2638
RCEP E	2027	2027	16	E!I2638
RCEP F	2022	2022	36	F!D2635
RCEP F	2023	2023	32	F!E2635
RCEP F	2024	2024	28	F!F2635
RCEP F	2025	2025	24	F!G2635
RCEP F	2026	2026	20	F!H2635
RCEP F	2027	2027	16	F!I2635
VIFTA	2024	2024	40	VI!F2460
VIFTA	2025	2025	40	VI!G2460
VIFTA	2026	2026	40	VI!H2460
VIFTA	2027	2027	40	VI!I2460

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	VIFTA 40%: the preferential rate is equal to or higher than the MFN rate (30%) in the source tariff – claiming the FTA brings no saving.	MFN 30%		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 2101.20 has 3 lines; 2101.20.90 is distinguished from its siblings by: Other.	2101.20.20 Tea extracts for the manufacture of tea preparations, in powder form; 2101.20.30 Preparations of tea consisting of a mixture of tea, milk powder and sugar	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 2101.20.90. 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 2101.20.90 was checked against BT2026 (cell BT2026!N2646), 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.