Vietnam Tariff Intelligence

# HS 2103.90.12 detail

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|---|---|
| **HS code** | 2103.90.12 |
| **Description** | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard / - Other: / - - Sauces and preparations therefor: / - - - Fish sauce |
| **Unit** | kg |
| **Generated** | 30/10/2026 23:19:14 |
| **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/21039012/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 48 | 48% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K2661 |
| Preferential (MFN) | 32 | 32% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N2661 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q2661 |
| 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 |
| AIFTA | 0 | 0% | Consolidated BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0(-KH, KR) | 0% (except KH, KR) | 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 |
| VCFTA | 3 | 3% | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| EVFTA | 4 | 4% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 4 | 4% | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| AHKFTA | 7 | 7% | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 16,5 | 16.5% | 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) | 16,5 | 16.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 16,5 | 16.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 16,5 | 16.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 16,5 | 16.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 18 | 18% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 23.1 | 23.1% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/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!E2647 |
| ATIGA | 2022 | 2022 | 0 | AT!E2608 |
| ATIGA | 2023 | 2023 | 0 | AT!F2608 |
| ATIGA | 2024 | 2024 | 0 | AT!G2608 |
| ATIGA | 2025 | 2025 | 0 | AT!H2608 |
| ATIGA | 2026 | 2026 | 0 | AT!I2608 |
| ATIGA | 2027 | 2027 | 0 | AT!J2608 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E2646 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F2646 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G2646 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H2646 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I2646 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J2646 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 6 | VJ!E2648 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 3 | VJ!F2648 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G2648 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H2648 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I2648 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J2648 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F2650 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H2614 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F2610 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G2610 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H2610 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I2610 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J2610 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K2610 |
| VKFTA | 2022 | 2022 | 0 | VK!E2610 |
| VKFTA | 2023 | 2023 | 0 | VK!F2610 |
| VKFTA | 2024 | 2024 | 0 | VK!G2610 |
| VKFTA | 2025 | 2025 | 0 | VK!H2610 |
| VKFTA | 2026 | 2026 | 0 | VK!I2610 |
| VKFTA | 2027 | 2027 | 0 | VK!J2610 |
| VCFTA | 2022 | 2022 | 13 | VC!D2657 |
| VCFTA | 2023 | 2023 | 11 | VC!E2657 |
| VCFTA | 2024 | 2024 | 8 | VC!F2657 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 5 | VC!G2657 |
| VCFTA | 2026 | 2026 | 3 | VC!H2657 |
| VCFTA | 2027 | 2027 | 0 | VC!I2657 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D2654 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E2654 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F2654 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G2654 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H2654 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I2654 |
| AHKFTA | 2022 | 2022 | 20 | AKH!D2662 |
| AHKFTA | 2023 | 2023 | 13 | AKH!E2662 |
| AHKFTA | 2024 | 2024 | 13 | AKH!F2662 |
| AHKFTA | 2025 | 2025 | 7 | AKH!G2662 |
| AHKFTA | 2026 | 2026 | 7 | AKH!H2662 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I2662 |
| EVFTA | 2022 | 2022 | 20 | EV-NK!D2633 |
| EVFTA | 2023 | 2023 | 16 | EV-NK!E2633 |
| EVFTA | 2024 | 2024 | 12 | EV-NK!F2633 |
| EVFTA | 2025 | 2025 | 8 | EV-NK!G2633 |
| EVFTA | 2026 | 2026 | 4 | EV-NK!H2633 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I2633 |
| UKVFTA | 2022 | 2022 | 20 | UKV!D2635 |
| UKVFTA | 2023 | 2023 | 16 | UKV!E2635 |
| UKVFTA | 2024 | 2024 | 12 | UKV!F2635 |
| UKVFTA | 2025 | 2025 | 8 | UKV!G2635 |
| UKVFTA | 2026 | 2026 | 4 | UKV!H2635 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I2635 |
| CPTPP | (I) | 2021 (DERIVED) | 10,3 | CPTPP!D2629 |
| CPTPP | (II) | 2022 (DERIVED) | 5,1 | CPTPP!E2629 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F2629 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G2629 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H2629 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I2629 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J2629 |
| RCEP A | 2022 | 2022 | 29,7 | RCEPT-A!D2652 |
| RCEP A | 2023 | 2023 | 26,4 | RCEPT-A!E2652 |
| RCEP A | 2024 | 2024 | 23,1 | RCEPT-A!F2652 |
| RCEP A | 2025 | 2025 | 19,8 | RCEPT-A!G2652 |
| RCEP A | 2026 | 2026 | 16,5 | RCEPT-A!H2652 |
| RCEP A | 2027 | 2027 | 13,2 | RCEPT-A!I2652 |
| RCEP B | 2022 | 2022 | 29,7 | B!D2652 |
| RCEP B | 2023 | 2023 | 26,4 | B!E2652 |
| RCEP B | 2024 | 2024 | 23,1 | B!F2652 |
| RCEP B | 2025 | 2025 | 19,8 | B!G2652 |
| RCEP B | 2026 | 2026 | 16,5 | B!H2652 |
| RCEP B | 2027 | 2027 | 13,2 | B!I2652 |
| RCEP C | 2022 | 2022 | 29,7 | C!D2652 |
| RCEP C | 2023 | 2023 | 26,4 | C!E2652 |
| RCEP C | 2024 | 2024 | 23,1 | C!F2652 |
| RCEP C | 2025 | 2025 | 19,8 | C!G2652 |
| RCEP C | 2026 | 2026 | 16,5 | C!H2652 |
| RCEP C | 2027 | 2027 | 13,2 | C!I2652 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 30 | D!D2652 |
| RCEP D | 2023 | 2023 | 27 | D!E2652 |
| RCEP D | 2024 | 2024 | 24 | D!F2652 |
| RCEP D | 2025 | 2025 | 21 | D!G2652 |
| RCEP D | 2026 | 2026 | 18 | D!H2652 |
| RCEP D | 2027 | 2027 | 15 | D!I2652 |
| RCEP E | 2022 | 2022 | 29,7 | E!D2655 |
| RCEP E | 2023 | 2023 | 26,4 | E!E2655 |
| RCEP E | 2024 | 2024 | 23,1 | E!F2655 |
| RCEP E | 2025 | 2025 | 19,8 | E!G2655 |
| RCEP E | 2026 | 2026 | 16,5 | E!H2655 |
| RCEP E | 2027 | 2027 | 13,2 | E!I2655 |
| RCEP F | 2022 | 2022 | 29,7 | F!D2652 |
| RCEP F | 2023 | 2023 | 26,4 | F!E2652 |
| RCEP F | 2024 | 2024 | 23,1 | F!F2652 |
| RCEP F | 2025 | 2025 | 19,8 | F!G2652 |
| RCEP F | 2026 | 2026 | 16,5 | F!H2652 |
| RCEP F | 2027 | 2027 | 13,2 | F!I2652 |
| VIFTA | 2024 | 2024 | 29.7 | VI!F2475 |
| VIFTA | 2025 | 2025 | 26.4 | VI!G2475 |
| VIFTA | 2026 | 2026 | 23.1 | VI!H2475 |
| VIFTA | 2027 | 2027 | 19.8 | VI!I2475 |

## 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 2103.90 has 6 lines; 2103.90.12 is distinguished from its siblings by: Fish sauce. | 2103.90.11 Chili sauce; 2103.90.13 Other sauces; 2103.90.19 Other; 2103.90.21 Shrimp paste including belachan (blachan); 2103.90.29 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 2103.90.12. 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 32% for 2103.90.12 was checked against BT2026 (cell BT2026!N2661), 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.