Vietnam Tariff Intelligence

HS 2103.90.21 detail

HS code	2103.90.21
Description	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard / - Other: / - - Mixed condiments and mixed seasonings: / - - - Shrimp paste including belachan (blachan)
Unit	kg
Generated	10/11/2026 08:15:41
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/21039021/

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!K2665
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N2665
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2665
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
AANZFTA	3.3	3.3%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
EVFTA	3,7	3.7%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,7	3.7%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	6	6%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VCFTA	13	13%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex A)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	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
VIFTA	21	21%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2651
ATIGA	2022	2022	0	AT!E2612
ATIGA	2023	2023	0	AT!F2612
ATIGA	2024	2024	0	AT!G2612
ATIGA	2025	2025	0	AT!H2612
ATIGA	2026	2026	0	AT!I2612
ATIGA	2027	2027	0	AT!J2612
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2650
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2650
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2650

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2650
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2650
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2650
VJEPA	30/12/2022 - 31/3/2023	2022	3	VJ!E2652
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F2652
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2652
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2652
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2652
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2652
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2654
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		3.3	AANZ!H2618
AIFTA	30/12/2022	2022	0	AI!F2614
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2614
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2614
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2614
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2614
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2614
VKFTA	2022	2022	0	VK!E2614
VKFTA	2023	2023	0	VK!F2614
VKFTA	2024	2024	0	VK!G2614
VKFTA	2025	2025	0	VK!H2614
VKFTA	2026	2026	0	VK!I2614
VKFTA	2027	2027	0	VK!J2614
VCFTA	2022	2022	27	VC!D2661
VCFTA	2023	2023	27	VC!E2661
VCFTA	2024	2024	15	VC!F2661

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	14	VC!G2661
VCFTA	2026	2026	13	VC!H2661
VCFTA	2027	2027	13	VC!I2661
VN-EAEU	2022	2022	0	EAV!D2658
VN-EAEU	2023	2023	0	EAV!E2658
VN-EAEU	2024	2024	0	EAV!F2658
VN-EAEU	2025	2025	0	EAV!G2658
VN-EAEU	2026	2026	0	EAV!H2658
VN-EAEU	2027	2027	0	EAV!I2658
VNCU	2022	2022	0	VNCU!D437
VNCU	2023 - 2027		0	VNCU!E437
AHKFTA	2022	2022	18	AKH!D2666
AHKFTA	2023	2023	12	AKH!E2666
AHKFTA	2024	2024	12	AKH!F2666
AHKFTA	2025	2025	6	AKH!G2666
AHKFTA	2026	2026	6	AKH!H2666
AHKFTA	2027	2027	0	AKH!I2666
EVFTA	2022	2022	18,7	EV-NK!D2637
EVFTA	2023	2023	15	EV-NK!E2637
EVFTA	2024	2024	11,2	EV-NK!F2637
EVFTA	2025	2025	7,5	EV-NK!G2637
EVFTA	2026	2026	3,7	EV-NK!H2637
EVFTA	2027	2027	0	EV-NK!I2637
UKVFTA	2022	2022	18,7	UKV!D2639
UKVFTA	2023	2023	15	UKV!E2639
UKVFTA	2024	2024	11,2	UKV!F2639

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	7,5	UKV!G2639
UKVFTA	2026	2026	3,7	UKV!H2639
UKVFTA	2027	2027	0	UKV!I2639
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2633
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2633
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2633
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2633
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2633
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2633
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2633
RCEP A	2022	2022	18,7	RCEPT-A!D2656
RCEP A	2023	2023	17,3	RCEPT-A!E2656
RCEP A	2024	2024	16	RCEPT-A!F2656
RCEP A	2025	2025	14,7	RCEPT-A!G2656
RCEP A	2026	2026	13,3	RCEPT-A!H2656
RCEP A	2027	2027	12	RCEPT-A!I2656
RCEP B	2022	2022	18,7	B!D2656
RCEP B	2023	2023	17,3	B!E2656
RCEP B	2024	2024	16	B!F2656
RCEP B	2025	2025	14,7	B!G2656
RCEP B	2026	2026	13,3	B!H2656
RCEP B	2027	2027	12	B!I2656
RCEP C	2022	2022	19	C!D2656
RCEP C	2023	2023	18	C!E2656
RCEP C	2024	2024	17	C!F2656
RCEP C	2025	2025	16	C!G2656

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	15	C!H2656
RCEP C	2027	2027	14	C!I2656
RCEP D	2022	2022	20	D!D2656
RCEP D	2023	2023	20	D!E2656
RCEP D	2024	2024	20	D!F2656
RCEP D	2025	2025	20	D!G2656
RCEP D	2026	2026	20	D!H2656
RCEP D	2027	2027	20	D!I2656
RCEP E	2022	2022	20	E!D2659
RCEP E	2023	2023	20	E!E2659
RCEP E	2024	2024	20	E!F2659
RCEP E	2025	2025	20	E!G2659
RCEP E	2026	2026	20	E!H2659
RCEP E	2027	2027	20	E!I2659
RCEP F	2022	2022	18,7	F!D2656
RCEP F	2023	2023	17,3	F!E2656
RCEP F	2024	2024	16	F!F2656
RCEP F	2025	2025	14,7	F!G2656
RCEP F	2026	2026	13,3	F!H2656
RCEP F	2027	2027	12	F!I2656
VIFTA	2024	2024	27	VI!F2479
VIFTA	2025	2025	24	VI!G2479
VIFTA	2026	2026	21	VI!H2479
VIFTA	2027	2027	18	VI!I2479

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; 2103.90.21 is distinguished from its siblings by: Shrimp paste including belachan (blachan).	2103.90.11 Chili sauce; 2103.90.12 Fish sauce; 2103.90.13 Other sauces; 2103.90.19 Other; 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 2103.90.21. 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 2103.90.21 was checked against BT2026 (cell BT2026!N2665), 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.