Vietnam Tariff Intelligence

HS 2101.12.92 detail

HS code	2101.12.92
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: / - - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee: / - - - Other: / - - - - Coffee preparation with a basis of ground roasted coffee containing added sugar, whether or not containing creamer
Unit	kg
Generated	05/11/2026 02:32:56
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/21011292/

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!K2641
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N2641
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2641
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
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(-PH, TH)	0% (except PH, 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
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/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
AHKFTA	8	8%	Consolidated BT2026	2026	AHK	123/2022/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
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!E2625
ATIGA	2022	2022	0	AT!E2586
ATIGA	2023	2023	0	AT!F2586
ATIGA	2024	2024	0	AT!G2586
ATIGA	2025	2025	0	AT!H2586
ATIGA	2026	2026	0	AT!I2586
ATIGA	2027	2027	0	AT!J2586
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2624
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2624
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2624
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2624

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2624
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2624
VJEPA	30/12/2022 - 31/3/2023	2022	6	VJ!E2626
VJEPA	01/4/2023 - 31/3/2024	2023	3	VJ!F2626
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2626
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2626
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2626
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2626
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2628
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2592
AIFTA	30/12/2022	2022	0	AI!F2588
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2588
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2588
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2588
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2588
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2588
VKFTA	2022	2022	0	VK!E2588
VKFTA	2023	2023	0	VK!F2588
VKFTA	2024	2024	0	VK!G2588
VKFTA	2025	2025	0	VK!H2588
VKFTA	2026	2026	0	VK!I2588
VKFTA	2027	2027	0	VK!J2588
VCFTA	2022	2022	8	VC!D2635
VCFTA	2023	2023	4	VC!E2635
VCFTA	2024	2024	0	VC!F2635
VCFTA	2025	2025	0	VC!G2635

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H2635
VCFTA	2027	2027	0	VC!I2635
VN-EAEU	2022	2022	10,9	EAV!D2632
VN-EAEU	2023	2023	7,3	EAV!E2632
VN-EAEU	2024	2024	3,6	EAV!F2632
VN-EAEU	2025	2025	0	EAV!G2632
VN-EAEU	2026	2026	0	EAV!H2632
VN-EAEU	2027	2027	0	EAV!I2632
AHKFTA	2022	2022	24	AKH!D2640
AHKFTA	2023	2023	16	AKH!E2640
AHKFTA	2024	2024	16	AKH!F2640
AHKFTA	2025	2025	8	AKH!G2640
AHKFTA	2026	2026	8	AKH!H2640
AHKFTA	2027	2027	0	AKH!I2640
EVFTA	2022	2022	29	EV-NK!D2611
EVFTA	2023	2023	25,4	EV-NK!E2611
EVFTA	2024	2024	21,8	EV-NK!F2611
EVFTA	2025	2025	18,1	EV-NK!G2611
EVFTA	2026	2026	14,5	EV-NK!H2611
EVFTA	2027	2027	10,9	EV-NK!I2611
UKVFTA	2022	2022	29	UKV!D2613
UKVFTA	2023	2023	25,4	UKV!E2613
UKVFTA	2024	2024	21,8	UKV!F2613
UKVFTA	2025	2025	18,1	UKV!G2613
UKVFTA	2026	2026	14,5	UKV!H2613
UKVFTA	2027	2027	10,9	UKV!I2613

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	13,3	CPTPP!D2607
CPTPP	(II)	2022 (DERIVED)	6,6	CPTPP!E2607
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2607
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2607
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2607
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2607
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2607
RCEP A	2022	2022	36	RCEPT-A!D2630
RCEP A	2023	2023	32	RCEPT-A!E2630
RCEP A	2024	2024	28	RCEPT-A!F2630
RCEP A	2025	2025	24	RCEPT-A!G2630
RCEP A	2026	2026	20	RCEPT-A!H2630
RCEP A	2027	2027	16	RCEPT-A!I2630
RCEP B	2022	2022	36	B!D2630
RCEP B	2023	2023	32	B!E2630
RCEP B	2024	2024	28	B!F2630
RCEP B	2025	2025	24	B!G2630
RCEP B	2026	2026	20	B!H2630
RCEP B	2027	2027	16	B!I2630
RCEP C	2022	2022	36	C!D2630
RCEP C	2023	2023	32	C!E2630
RCEP C	2024	2024	28	C!F2630
RCEP C	2025	2025	24	C!G2630
RCEP C	2026	2026	20	C!H2630
RCEP C	2027	2027	16	C!I2630
RCEP D	2022	2022	36,4	D!D2630

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	32,7	D!E2630
RCEP D	2024	2024	29,1	D!F2630
RCEP D	2025	2025	25,5	D!G2630
RCEP D	2026	2026	21,8	D!H2630
RCEP D	2027	2027	18,2	D!I2630
RCEP E	2022	2022	36	E!D2633
RCEP E	2023	2023	32	E!E2633
RCEP E	2024	2024	28	E!F2633
RCEP E	2025	2025	24	E!G2633
RCEP E	2026	2026	20	E!H2633
RCEP E	2027	2027	16	E!I2633
RCEP F	2022	2022	36	F!D2630
RCEP F	2023	2023	32	F!E2630
RCEP F	2024	2024	28	F!F2630
RCEP F	2025	2025	24	F!G2630
RCEP F	2026	2026	20	F!H2630
RCEP F	2027	2027	16	F!I2630
VIFTA	2024	2024	*	VI!F2455
VIFTA	2025	2025	*	VI!G2455
VIFTA	2026	2026	*	VI!H2455
VIFTA	2027	2027	*	VI!I2455

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 2101.12 has 4 lines; 2101.12.92 is distinguished from its siblings by: Coffee preparation with a basis of ground roasted coffee containing added sugar, whether or not containing creamer.	2101.12.10 Mixtures in paste form with a basis of ground roasted coffee, containing vegetable fats; 2101.12.91 Coffee preparation with a basis of extracts, essences or concentrate containing added sugar, whether or not containing creamer; 2101.12.99 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 2101.12.92. 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 2101.12.92 was checked against BT2026 (cell BT2026!N2641), 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.