Vietnam Tariff Intelligence

HS 2101.20.30 detail

HS code	2101.20.30
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: / - - Preparations of tea consisting of a mixture of tea, milk powder and sugar
Unit	kg
Generated	09/11/2026 17:30:11
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/21012030/

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!K2645
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N2645
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2645
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
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
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
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!E2629
ATIGA	2022	2022	0	AT!E2590
ATIGA	2023	2023	0	AT!F2590
ATIGA	2024	2024	0	AT!G2590
ATIGA	2025	2025	0	AT!H2590
ATIGA	2026	2026	0	AT!I2590
ATIGA	2027	2027	0	AT!J2590
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2628
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2628
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2628
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2628

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2628
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2628
VJEPA	30/12/2022 - 31/3/2023	2022	6	VJ!E2630
VJEPA	01/4/2023 - 31/3/2024	2023	3	VJ!F2630
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2630
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2630
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2630
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2630
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2632
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2596
AIFTA	30/12/2022	2022	5	AI!F2592
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2592
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2592
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2592
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2592
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2592
VKFTA	2022	2022	0	VK!E2592
VKFTA	2023	2023	0	VK!F2592
VKFTA	2024	2024	0	VK!G2592
VKFTA	2025	2025	0	VK!H2592
VKFTA	2026	2026	0	VK!I2592
VKFTA	2027	2027	0	VK!J2592
VCFTA	2022	2022	8	VC!D2639
VCFTA	2023	2023	4	VC!E2639
VCFTA	2024	2024	0	VC!F2639
VCFTA	2025	2025	0	VC!G2639

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H2639
VCFTA	2027	2027	0	VC!I2639
VN-EAEU	2022	2022	0	EAV!D2636
VN-EAEU	2023	2023	0	EAV!E2636
VN-EAEU	2024	2024	0	EAV!F2636
VN-EAEU	2025	2025	0	EAV!G2636
VN-EAEU	2026	2026	0	EAV!H2636
VN-EAEU	2027	2027	0	EAV!I2636
AHKFTA	2022	2022	*	AKH!D2644
AHKFTA	2023	2023	*	AKH!E2644
AHKFTA	2024	2024	*	AKH!F2644
AHKFTA	2025	2025	*	AKH!G2644
AHKFTA	2026	2026	*	AKH!H2644
AHKFTA	2027	2027	*	AKH!I2644
EVFTA	2022	2022	25	EV-NK!D2615
EVFTA	2023	2023	20	EV-NK!E2615
EVFTA	2024	2024	15	EV-NK!F2615
EVFTA	2025	2025	10	EV-NK!G2615
EVFTA	2026	2026	5	EV-NK!H2615
EVFTA	2027	2027	0	EV-NK!I2615
UKVFTA	2022	2022	25	UKV!D2617
UKVFTA	2023	2023	20	UKV!E2617
UKVFTA	2024	2024	15	UKV!F2617
UKVFTA	2025	2025	10	UKV!G2617
UKVFTA	2026	2026	5	UKV!H2617
UKVFTA	2027	2027	0	UKV!I2617

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	13,3	CPTPP!D2611
CPTPP	(II)	2022 (DERIVED)	6,6	CPTPP!E2611
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2611
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2611
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2611
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2611
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2611
RCEP A	2022	2022	36	RCEPT-A!D2634
RCEP A	2023	2023	32	RCEPT-A!E2634
RCEP A	2024	2024	28	RCEPT-A!F2634
RCEP A	2025	2025	24	RCEPT-A!G2634
RCEP A	2026	2026	20	RCEPT-A!H2634
RCEP A	2027	2027	16	RCEPT-A!I2634
RCEP B	2022	2022	36	B!D2634
RCEP B	2023	2023	32	B!E2634
RCEP B	2024	2024	28	B!F2634
RCEP B	2025	2025	24	B!G2634
RCEP B	2026	2026	20	B!H2634
RCEP B	2027	2027	16	B!I2634
RCEP C	2022	2022	36	C!D2634
RCEP C	2023	2023	32	C!E2634
RCEP C	2024	2024	28	C!F2634
RCEP C	2025	2025	24	C!G2634
RCEP C	2026	2026	20	C!H2634
RCEP C	2027	2027	16	C!I2634
RCEP D	2022	2022	36,4	D!D2634

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	32,7	D!E2634
RCEP D	2024	2024	29,1	D!F2634
RCEP D	2025	2025	25,5	D!G2634
RCEP D	2026	2026	21,8	D!H2634
RCEP D	2027	2027	18,2	D!I2634
RCEP E	2022	2022	36	E!D2637
RCEP E	2023	2023	32	E!E2637
RCEP E	2024	2024	28	E!F2637
RCEP E	2025	2025	24	E!G2637
RCEP E	2026	2026	20	E!H2637
RCEP E	2027	2027	16	E!I2637
RCEP F	2022	2022	36	F!D2634
RCEP F	2023	2023	32	F!E2634
RCEP F	2024	2024	28	F!F2634
RCEP F	2025	2025	24	F!G2634
RCEP F	2026	2026	20	F!H2634
RCEP F	2027	2027	16	F!I2634
VIFTA	2024	2024	40	VI!F2459
VIFTA	2025	2025	40	VI!G2459
VIFTA	2026	2026	40	VI!H2459
VIFTA	2027	2027	40	VI!I2459

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; 2101.20.30 is distinguished from its siblings by: Preparations of tea consisting of a mixture of tea, milk powder and sugar.	2101.20.20 Tea extracts for the manufacture of tea preparations, in powder form; 2101.20.90 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 2101.20.30. 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 2101.20.30 was checked against BT2026 (cell BT2026!N2645), 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.