

HS 2106.90.81 detail

|                     |                                                                                                                                                                                                          |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 2106.90.81                                                                                                                                                                                               |
| Description         | Food preparations not elsewhere specified or included / - Other: / - - Food preparations for use by infants or young children: / - - - Food preparations for lactase deficient infants or young children |
| Unit                | kg                                                                                                                                                                                                       |
| Generated           | 30/10/2026 10:16:48                                                                                                                                                                                      |
| 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                | <a href="https://vietnamtariff.com/hs-code/21069081/">https://vietnamtariff.com/hs-code/21069081/</a>                                                                                                    |

Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis    | effective  | Source       |
|----------------------|--------------|------------------------|----------------|------------|--------------|
| Ordinary import duty | 15           | 15%                    | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K2715 |
| Preferential (MFN)   | 10           | 10%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N2715 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q2715 |
| 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<br>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 |
| 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 |
| EVFTA          | 1,8          | 1.8%           | Consolidated BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA         | 1,8          | 1.8%           | Consolidated BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| VCFTA          | 2            | 2%             | Consolidated BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| AIFTA          | 5            | 5%             | Consolidated BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| VIFTA          | 6            | 6%             | Consolidated BT2026 | 2026                                   | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 7,5          | 7.5%           | 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) | 7,5          | 7.5%    | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 7,5          | 7.5%    | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 7,5          | 7.5%    | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 7,5          | 7.5%    | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 8,2          | 8.2%    | 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    |
| AHKFTA         | 15           | 15%     | Consolidated BT2026 | 2026   | AHK                               | 123/2022/NĐ-CP | Ad valorem |

### Rate history / phase-down by year

| FTA   | Period                                 | Year | Source value | Source   |
|-------|----------------------------------------|------|--------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AC!E2704 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E2665 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F2665 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G2665 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H2665 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I2665 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J2665 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2            | AJ!E2703 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F2703 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G2703 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H2703   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I2703   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J2703   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 3            | VJ!E2705   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2            | VJ!F2705   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G2705   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H2705   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I2705   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J2705   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F2707   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H2671 |
| AIFTA   | 30/12/2022                             | 2022 | 5            | AI!F2667   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 5            | AI!G2667   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 5            | AI!H2667   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 5            | AI!I2667   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 5            | AI!J2667   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 5            | AI!K2667   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E2667   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F2667   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G2667   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H2667   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I2667   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J2667   |
| VCFTA   | 2022                                   | 2022 | 8            | VC!D2714   |
| VCFTA   | 2023                                   | 2023 | 6            | VC!E2714   |
| VCFTA   | 2024                                   | 2024 | 5            | VC!F2714   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2025   | 2025 | 3            | VC!G2714    |
| VCFTA   | 2026   | 2026 | 2            | VC!H2714    |
| VCFTA   | 2027   | 2027 | 0            | VC!I2714    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D2711   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E2711   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F2711   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G2711   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H2711   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I2711   |
| AHKFTA  | 2022   | 2022 | 15           | AKH!D2719   |
| AHKFTA  | 2023   | 2023 | 15           | AKH!E2719   |
| AHKFTA  | 2024   | 2024 | 15           | AKH!F2719   |
| AHKFTA  | 2025   | 2025 | 15           | AKH!G2719   |
| AHKFTA  | 2026   | 2026 | 15           | AKH!H2719   |
| AHKFTA  | 2027   | 2027 | 15           | AKH!I2719   |
| EVFTA   | 2022   | 2022 | 9,3          | EV-NK!D2690 |
| EVFTA   | 2023   | 2023 | 7,5          | EV-NK!E2690 |
| EVFTA   | 2024   | 2024 | 5,6          | EV-NK!F2690 |
| EVFTA   | 2025   | 2025 | 3,7          | EV-NK!G2690 |
| EVFTA   | 2026   | 2026 | 1,8          | EV-NK!H2690 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I2690 |
| UKVFTA  | 2022   | 2022 | 9,3          | UKV!D2692   |
| UKVFTA  | 2023   | 2023 | 7,5          | UKV!E2692   |
| UKVFTA  | 2024   | 2024 | 5,6          | UKV!F2692   |
| UKVFTA  | 2025   | 2025 | 3,7          | UKV!G2692   |
| UKVFTA  | 2026   | 2026 | 1,8          | UKV!H2692   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I2692     |
| CPTPP  | (I)    | 2021 (DERIVED) | 5            | CPTPP!D2686   |
| CPTPP  | (II)   | 2022 (DERIVED) | 2,5          | CPTPP!E2686   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F2686   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G2686   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H2686   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I2686   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J2686   |
| RCEP A | 2022   | 2022           | 13,5         | RCEPT-A!D2709 |
| RCEP A | 2023   | 2023           | 12           | RCEPT-A!E2709 |
| RCEP A | 2024   | 2024           | 10,5         | RCEPT-A!F2709 |
| RCEP A | 2025   | 2025           | 9            | RCEPT-A!G2709 |
| RCEP A | 2026   | 2026           | 7,5          | RCEPT-A!H2709 |
| RCEP A | 2027   | 2027           | 6            | RCEPT-A!I2709 |
| RCEP B | 2022   | 2022           | 13,5         | B!D2709       |
| RCEP B | 2023   | 2023           | 12           | B!E2709       |
| RCEP B | 2024   | 2024           | 10,5         | B!F2709       |
| RCEP B | 2025   | 2025           | 9            | B!G2709       |
| RCEP B | 2026   | 2026           | 7,5          | B!H2709       |
| RCEP B | 2027   | 2027           | 6            | B!I2709       |
| RCEP C | 2022   | 2022           | 13,5         | C!D2709       |
| RCEP C | 2023   | 2023           | 12           | C!E2709       |
| RCEP C | 2024   | 2024           | 10,5         | C!F2709       |
| RCEP C | 2025   | 2025           | 9            | C!G2709       |
| RCEP C | 2026   | 2026           | 7,5          | C!H2709       |
| RCEP C | 2027   | 2027           | 6            | C!I2709       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP D | 2022   | 2022 | 13,6         | D!D2709  |
| RCEP D | 2023   | 2023 | 12,3         | D!E2709  |
| RCEP D | 2024   | 2024 | 10,9         | D!F2709  |
| RCEP D | 2025   | 2025 | 9,5          | D!G2709  |
| RCEP D | 2026   | 2026 | 8,2          | D!H2709  |
| RCEP D | 2027   | 2027 | 6,8          | D!I2709  |
| RCEP E | 2022   | 2022 | 13,5         | E!D2712  |
| RCEP E | 2023   | 2023 | 12           | E!E2712  |
| RCEP E | 2024   | 2024 | 10,5         | E!F2712  |
| RCEP E | 2025   | 2025 | 9            | E!G2712  |
| RCEP E | 2026   | 2026 | 7,5          | E!H2712  |
| RCEP E | 2027   | 2027 | 6            | E!I2712  |
| RCEP F | 2022   | 2022 | 13,5         | F!D2709  |
| RCEP F | 2023   | 2023 | 12           | F!E2709  |
| RCEP F | 2024   | 2024 | 10,5         | F!F2709  |
| RCEP F | 2025   | 2025 | 9            | F!G2709  |
| RCEP F | 2026   | 2026 | 7,5          | F!H2709  |
| RCEP F | 2027   | 2027 | 6            | F!I2709  |
| VIFTA  | 2024   | 2024 | 12           | VI!F2529 |
| VIFTA  | 2025   | 2025 | 9            | VI!G2529 |
| VIFTA  | 2026   | 2026 | 6            | VI!H2529 |
| VIFTA  | 2027   | 2027 | 3            | VI!I2529 |

### 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                                | AHKFTA 15%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.             | MFN 10%                                                                                                                                                                                            |                | 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 2106.90 has 31 lines; 2106.90.81 is distinguished from its siblings by: Food preparations for lactase deficient infants or young children. | 2106.90.11 Dried bean curd and dried bean curd stick; 2106.90.12 Fresh soybean curd (tofu); 2106.90.19 Other; 2106.90.20 Powdered alcohol; 2106.90.30 Non-dairy creamer; 2106.90.41 In powder form | 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 2106.90.81. 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 10% for 2106.90.81 was checked against BT2026 (cell BT2026!N2715), 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.