Vietnam Tariff Intelligence

HS 2102.20.90 detail

HS code	2102.20.90
Description	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders / - Inactive yeasts; other single-cell micro-organisms, dead: / - - Other
Unit	kg
Generated	03/11/2026 09:45:22
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/21022090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	10.5	10.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2652
Preferential (MFN)	7	7%	26/2023/NĐ-CP	2023-07-15	BT2026!N2652
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2652
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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	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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
EVFTA	0,6	0.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0,6	0.6%	Consolidated BT2026	2026	EUR.1	117/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2637

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E2598
ATIGA	2023	2023	0	AT!F2598
ATIGA	2024	2024	0	AT!G2598
ATIGA	2025	2025	0	AT!H2598
ATIGA	2026	2026	0	AT!I2598
ATIGA	2027	2027	0	AT!J2598
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2636
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2636
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2636
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2636
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2636
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2636
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2638
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2638
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2638
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2638
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2638
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2638
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2640
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2604
AIFTA	30/12/2022	2022	0	AI!F2600
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2600
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2600
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2600
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2600
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2600

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E2600
VKFTA	2023	2023	0	VK!F2600
VKFTA	2024	2024	0	VK!G2600
VKFTA	2025	2025	0	VK!H2600
VKFTA	2026	2026	0	VK!I2600
VKFTA	2027	2027	0	VK!J2600
VCFTA	2022	2022	2	VC!D2647
VCFTA	2023	2023	1	VC!E2647
VCFTA	2024	2024	0	VC!F2647
VCFTA	2025	2025	0	VC!G2647
VCFTA	2026	2026	0	VC!H2647
VCFTA	2027	2027	0	VC!I2647
VN-EAEU	2022	2022	0	EAV!D2644
VN-EAEU	2023	2023	0	EAV!E2644
VN-EAEU	2024	2024	0	EAV!F2644
VN-EAEU	2025	2025	0	EAV!G2644
VN-EAEU	2026	2026	0	EAV!H2644
VN-EAEU	2027	2027	0	EAV!I2644
AHKFTA	2022	2022	0	AKH!D2652
AHKFTA	2023	2023	0	AKH!E2652
AHKFTA	2024	2024	0	AKH!F2652
AHKFTA	2025	2025	0	AKH!G2652
AHKFTA	2026	2026	0	AKH!H2652
AHKFTA	2027	2027	0	AKH!I2652
EVFTA	2022	2022	3,1	EV-NK!D2623
EVFTA	2023	2023	2,5	EV-NK!E2623

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	1,8	EV-NK!F2623
EVFTA	2025	2025	1,2	EV-NK!G2623
EVFTA	2026	2026	0,6	EV-NK!H2623
EVFTA	2027	2027	0	EV-NK!I2623
UKVFTA	2022	2022	3,1	UKV!D2625
UKVFTA	2023	2023	2,5	UKV!E2625
UKVFTA	2024	2024	1,8	UKV!F2625
UKVFTA	2025	2025	1,2	UKV!G2625
UKVFTA	2026	2026	0,6	UKV!H2625
UKVFTA	2027	2027	0	UKV!I2625
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2619
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2619
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2619
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2619
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2619
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2619
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2619
RCEP A	2022	2022	0	RCEPT-A!D2642
RCEP A	2023	2023	0	RCEPT-A!E2642
RCEP A	2024	2024	0	RCEPT-A!F2642
RCEP A	2025	2025	0	RCEPT-A!G2642
RCEP A	2026	2026	0	RCEPT-A!H2642
RCEP A	2027	2027	0	RCEPT-A!I2642
RCEP B	2022	2022	0	B!D2642
RCEP B	2023	2023	0	B!E2642
RCEP B	2024	2024	0	B!F2642

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G2642
RCEP B	2026	2026	0	B!H2642
RCEP B	2027	2027	0	B!I2642
RCEP C	2022	2022	0	C!D2642
RCEP C	2023	2023	0	C!E2642
RCEP C	2024	2024	0	C!F2642
RCEP C	2025	2025	0	C!G2642
RCEP C	2026	2026	0	C!H2642
RCEP C	2027	2027	0	C!I2642
RCEP D	2022	2022	0	D!D2642
RCEP D	2023	2023	0	D!E2642
RCEP D	2024	2024	0	D!F2642
RCEP D	2025	2025	0	D!G2642
RCEP D	2026	2026	0	D!H2642
RCEP D	2027	2027	0	D!I2642
RCEP E	2022	2022	0	E!D2645
RCEP E	2023	2023	0	E!E2645
RCEP E	2024	2024	0	E!F2645
RCEP E	2025	2025	0	E!G2645
RCEP E	2026	2026	0	E!H2645
RCEP E	2027	2027	0	E!I2645
RCEP F	2022	2022	0	F!D2642
RCEP F	2023	2023	0	F!E2642
RCEP F	2024	2024	0	F!F2642
RCEP F	2025	2025	0	F!G2642
RCEP F	2026	2026	0	F!H2642

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I2642
VIFTA	2024	2024	4.7	VI!F2466
VIFTA	2025	2025	2.3	VI!G2466
VIFTA	2026	2026	0	VI!H2466
VIFTA	2027	2027	0	VI!I2466

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)		15/2024/TT-BYT	Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2102.20 has 2 lines; 2102.20.90 is distinguished from its siblings by: Other.	2102.20.10 Of a kind used in animal feeding	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 2102.20.90. 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 7% for 2102.20.90 was checked against BT2026 (cell BT2026!N2652), 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

Item policy

Item policy
Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)
NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)

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.