

## HS 2103.90.13 detail

|                            |                                                                                                                                                                                              |
|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>HS code</b>             | 2103.90.13                                                                                                                                                                                   |
| <b>Description</b>         | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard / - Other: / - - Sauces and preparations therefor: / - - - Other sauces |
| <b>Unit</b>                | kg                                                                                                                                                                                           |
| <b>Generated</b>           | 01/11/2026 18:16:49                                                                                                                                                                          |
| <b>Data version</b>        | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                   |
| <b>Verification status</b> | Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.                                                                                   |
| <b>Link</b>                | <a href="https://vietnamtariff.com/hs-code/21039013/">https://vietnamtariff.com/hs-code/21039013/</a>                                                                                        |

### Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis    | effective  | Source       |
|----------------------|--------------|------------------------|----------------|------------|--------------|
| Ordinary import duty | 30           | 30%                    | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K2662 |
| Preferential (MFN)   | 20           | 20%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N2662 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q2662 |
| 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 |
| AIFTA          | 0            | 0%             | Consolidated BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| AKFTA          | 0(-KH)       | 0% (except KH) | 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 |
| 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          | 2,5          | 2.5%           | Consolidated BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA         | 2,5          | 2.5%           | Consolidated BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| VCFTA          | 3            | 3%             | Consolidated BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 10           | 10%            | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 10           | 10%            | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 10           | 10%            | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 10           | 10%            | 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 F) | 10           | 10%     | Consolidated BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 10,9         | 10.9%   | Consolidated BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA          | 8            | 8%      | Consolidated BT2026 | 2026                  | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem |
| AHKFTA         | 20           | 20%     | Consolidated BT2026 | 2026                  | AHK                               | 123/2022/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    |
| AJCEP          | 45           | 45%     | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| VJEPA          | 45           | 45%     | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ                      | 124/2022/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!E2648 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E2609 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F2609 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G2609 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H2609 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I2609 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J2609 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 45           | AJ!E2647 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 45           | AJ!F2647 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 45           | AJ!G2647 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 45           | AJ!H2647   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 45           | AJ!I2647   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 45           | AJ!J2647   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 45           | VJ!E2649   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 45           | VJ!F2649   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 45           | VJ!G2649   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 45           | VJ!H2649   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 45           | VJ!I2649   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 45           | VJ!J2649   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F2651   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H2615 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F2611   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G2611   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H2611   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I2611   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J2611   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K2611   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E2611   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F2611   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G2611   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H2611   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I2611   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J2611   |
| VCFTA   | 2022                                   | 2022 | 13           | VC!D2658   |
| VCFTA   | 2023                                   | 2023 | 10           | VC!E2658   |
| VCFTA   | 2024                                   | 2024 | 8            | VC!F2658   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2025   | 2025 | 5            | VC!G2658    |
| VCFTA   | 2026   | 2026 | 3            | VC!H2658    |
| VCFTA   | 2027   | 2027 | 0            | VC!I2658    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D2655   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E2655   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F2655   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G2655   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H2655   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I2655   |
| AHKFTA  | 2022   | 2022 | 20           | AKH!D2663   |
| AHKFTA  | 2023   | 2023 | 20           | AKH!E2663   |
| AHKFTA  | 2024   | 2024 | 20           | AKH!F2663   |
| AHKFTA  | 2025   | 2025 | 20           | AKH!G2663   |
| AHKFTA  | 2026   | 2026 | 20           | AKH!H2663   |
| AHKFTA  | 2027   | 2027 | 20           | AKH!I2663   |
| EVFTA   | 2022   | 2022 | 12,5         | EV-NK!D2634 |
| EVFTA   | 2023   | 2023 | 10           | EV-NK!E2634 |
| EVFTA   | 2024   | 2024 | 7,5          | EV-NK!F2634 |
| EVFTA   | 2025   | 2025 | 5            | EV-NK!G2634 |
| EVFTA   | 2026   | 2026 | 2,5          | EV-NK!H2634 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I2634 |
| UKVFTA  | 2022   | 2022 | 12,5         | UKV!D2636   |
| UKVFTA  | 2023   | 2023 | 10           | UKV!E2636   |
| UKVFTA  | 2024   | 2024 | 7,5          | UKV!F2636   |
| UKVFTA  | 2025   | 2025 | 5            | UKV!G2636   |
| UKVFTA  | 2026   | 2026 | 2,5          | UKV!H2636   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I2636     |
| CPTPP  | (I)    | 2021 (DERIVED) | 4            | CPTPP!D2630   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E2630   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F2630   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G2630   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H2630   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I2630   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J2630   |
| RCEP A | 2022   | 2022           | 18           | RCEPT-A!D2653 |
| RCEP A | 2023   | 2023           | 16           | RCEPT-A!E2653 |
| RCEP A | 2024   | 2024           | 14           | RCEPT-A!F2653 |
| RCEP A | 2025   | 2025           | 12           | RCEPT-A!G2653 |
| RCEP A | 2026   | 2026           | 10           | RCEPT-A!H2653 |
| RCEP A | 2027   | 2027           | 8            | RCEPT-A!I2653 |
| RCEP B | 2022   | 2022           | 18           | B!D2653       |
| RCEP B | 2023   | 2023           | 16           | B!E2653       |
| RCEP B | 2024   | 2024           | 14           | B!F2653       |
| RCEP B | 2025   | 2025           | 12           | B!G2653       |
| RCEP B | 2026   | 2026           | 10           | B!H2653       |
| RCEP B | 2027   | 2027           | 8            | B!I2653       |
| RCEP C | 2022   | 2022           | 18           | C!D2653       |
| RCEP C | 2023   | 2023           | 16           | C!E2653       |
| RCEP C | 2024   | 2024           | 14           | C!F2653       |
| RCEP C | 2025   | 2025           | 12           | C!G2653       |
| RCEP C | 2026   | 2026           | 10           | C!H2653       |
| RCEP C | 2027   | 2027           | 8            | C!I2653       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP D | 2022   | 2022 | 18,2         | D!D2653  |
| RCEP D | 2023   | 2023 | 16,4         | D!E2653  |
| RCEP D | 2024   | 2024 | 14,5         | D!F2653  |
| RCEP D | 2025   | 2025 | 12,7         | D!G2653  |
| RCEP D | 2026   | 2026 | 10,9         | D!H2653  |
| RCEP D | 2027   | 2027 | 9,1          | D!I2653  |
| RCEP E | 2022   | 2022 | 18           | E!D2656  |
| RCEP E | 2023   | 2023 | 16           | E!E2656  |
| RCEP E | 2024   | 2024 | 14           | E!F2656  |
| RCEP E | 2025   | 2025 | 12           | E!G2656  |
| RCEP E | 2026   | 2026 | 10           | E!H2656  |
| RCEP E | 2027   | 2027 | 8            | E!I2656  |
| RCEP F | 2022   | 2022 | 18           | F!D2653  |
| RCEP F | 2023   | 2023 | 16           | F!E2653  |
| RCEP F | 2024   | 2024 | 14           | F!F2653  |
| RCEP F | 2025   | 2025 | 12           | F!G2653  |
| RCEP F | 2026   | 2026 | 10           | F!H2653  |
| RCEP F | 2027   | 2027 | 8            | F!I2653  |
| VIFTA  | 2024   | 2024 | 16           | VI!F2476 |
| VIFTA  | 2025   | 2025 | 12           | VI!G2476 |
| VIFTA  | 2026   | 2026 | 8            | VI!H2476 |
| VIFTA  | 2027   | 2027 | 4            | VI!I2476 |

### 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 20%, AJCEP 45%, VJEP 45%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving. | MFN 20%                                                                                                                                 |                | 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 2103.90 has 6 lines; 2103.90.13 is distinguished from its siblings by: Other sauces.                                                                | 2103.90.11 Chili sauce; 2103.90.12 Fish sauce; 2103.90.19 Other; 2103.90.21 Shrimp paste including belachan (blachan); 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 2103.90.13. 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 20% for 2103.90.13 was checked against BT2026 (cell BT2026!N2662), 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.