Vietnam Tariff Intelligence

HS 2106.90.12 detail

HS code	2106.90.12
Description	Food preparations not elsewhere specified or included / - Other: / - - Beancurd: / - - - Fresh soybean curd (tofu)
Unit	kg
Generated	02/11/2026 17:13:11
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/21069012/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2688
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N2688
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2688
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

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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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
RCEP (Annex A)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	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 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
VIFTA	6	6%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	15	15%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2677
ATIGA	2022	2022	0	AT!E2638
ATIGA	2023	2023	0	AT!F2638
ATIGA	2024	2024	0	AT!G2638
ATIGA	2025	2025	0	AT!H2638
ATIGA	2026	2026	0	AT!I2638
ATIGA	2027	2027	0	AT!J2638
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E2676
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2676
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2676

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2676
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2676
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2676
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2678
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2678
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2678
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2678
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2678
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2678
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2680
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2644
AIFTA	30/12/2022	2022	5	AI!F2640
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2640
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2640
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2640
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2640
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2640
VKFTA	2022	2022	0	VK!E2640
VKFTA	2023	2023	0	VK!F2640
VKFTA	2024	2024	0	VK!G2640
VKFTA	2025	2025	0	VK!H2640
VKFTA	2026	2026	0	VK!I2640
VKFTA	2027	2027	0	VK!J2640
VCFTA	2022	2022	3	VC!D2687
VCFTA	2023	2023	1	VC!E2687
VCFTA	2024	2024	0	VC!F2687

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2687
VCFTA	2026	2026	0	VC!H2687
VCFTA	2027	2027	0	VC!I2687
VN-EAEU	2022	2022	0	EAV!D2684
VN-EAEU	2023	2023	0	EAV!E2684
VN-EAEU	2024	2024	0	EAV!F2684
VN-EAEU	2025	2025	0	EAV!G2684
VN-EAEU	2026	2026	0	EAV!H2684
VN-EAEU	2027	2027	0	EAV!I2684
AHKFTA	2022	2022	15	AKH!D2692
AHKFTA	2023	2023	15	AKH!E2692
AHKFTA	2024	2024	15	AKH!F2692
AHKFTA	2025	2025	15	AKH!G2692
AHKFTA	2026	2026	15	AKH!H2692
AHKFTA	2027	2027	15	AKH!I2692
EVFTA	2022	2022	7,5	EV-NK!D2663
EVFTA	2023	2023	5	EV-NK!E2663
EVFTA	2024	2024	2,5	EV-NK!F2663
EVFTA	2025	2025	0	EV-NK!G2663
EVFTA	2026	2026	0	EV-NK!H2663
EVFTA	2027	2027	0	EV-NK!I2663
UKVFTA	2022	2022	7,5	UKV!D2665
UKVFTA	2023	2023	5	UKV!E2665
UKVFTA	2024	2024	2,5	UKV!F2665
UKVFTA	2025	2025	0	UKV!G2665
UKVFTA	2026	2026	0	UKV!H2665

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2665
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2659
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2659
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2659
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2659
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2659
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2659
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2659
RCEP A	2022	2022	13,5	RCEPT-A!D2682
RCEP A	2023	2023	12	RCEPT-A!E2682
RCEP A	2024	2024	10,5	RCEPT-A!F2682
RCEP A	2025	2025	9	RCEPT-A!G2682
RCEP A	2026	2026	7,5	RCEPT-A!H2682
RCEP A	2027	2027	6	RCEPT-A!I2682
RCEP B	2022	2022	13,5	B!D2682
RCEP B	2023	2023	12	B!E2682
RCEP B	2024	2024	10,5	B!F2682
RCEP B	2025	2025	9	B!G2682
RCEP B	2026	2026	7,5	B!H2682
RCEP B	2027	2027	6	B!I2682
RCEP C	2022	2022	13,5	C!D2682
RCEP C	2023	2023	12	C!E2682
RCEP C	2024	2024	10,5	C!F2682
RCEP C	2025	2025	9	C!G2682
RCEP C	2026	2026	7,5	C!H2682
RCEP C	2027	2027	6	C!I2682

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	13,6	D!D2682
RCEP D	2023	2023	12,3	D!E2682
RCEP D	2024	2024	10,9	D!F2682
RCEP D	2025	2025	9,5	D!G2682
RCEP D	2026	2026	8,2	D!H2682
RCEP D	2027	2027	6,8	D!I2682
RCEP E	2022	2022	13,5	E!D2685
RCEP E	2023	2023	12	E!E2685
RCEP E	2024	2024	10,5	E!F2685
RCEP E	2025	2025	9	E!G2685
RCEP E	2026	2026	7,5	E!H2685
RCEP E	2027	2027	6	E!I2685
RCEP F	2022	2022	13,5	F!D2682
RCEP F	2023	2023	12	F!E2682
RCEP F	2024	2024	10,5	F!F2682
RCEP F	2025	2025	9	F!G2682
RCEP F	2026	2026	7,5	F!H2682
RCEP F	2027	2027	6	F!I2682
VIFTA	2024	2024	12	VI!F2502
VIFTA	2025	2025	9	VI!G2502
VIFTA	2026	2026	6	VI!H2502
VIFTA	2027	2027	3	VI!I2502

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 (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		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; 2106.90.12 is distinguished from its siblings by: Fresh soybean curd (tofu).	2106.90.11 Dried bean curd and dried bean curd stick; 2106.90.19 Other; 2106.90.20 Powdered alcohol; 2106.90.30 Non-dairy creamer; 2106.90.41 In powder form; 2106.90.49 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 2106.90.12. 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 15% for 2106.90.12 was checked against BT2026 (cell BT2026!N2688), 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.