Vietnam Tariff Intelligence

HS 2106.90.30 detail

HS code	2106.90.30
Description	Food preparations not elsewhere specified or included / - Other: / - - Non-dairy creamer
Unit	kg
Generated	04/11/2026 00:05:43
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/21069030/

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!K2691
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N2691
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2691
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(-PH)	0% (except PH)	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
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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2680
ATIGA	2022	2022	0	AT!E2641
ATIGA	2023	2023	0	AT!F2641
ATIGA	2024	2024	0	AT!G2641
ATIGA	2025	2025	0	AT!H2641
ATIGA	2026	2026	0	AT!I2641
ATIGA	2027	2027	0	AT!J2641
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E2679
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2679
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2679

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2679
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2679
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2679
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E2681
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F2681
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2681
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2681
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2681
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2681
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2683
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2647
AIFTA	30/12/2022	2022	5	AI!F2643
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2643
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2643
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2643
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2643
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2643
VKFTA	2022	2022	0	VK!E2643
VKFTA	2023	2023	0	VK!F2643
VKFTA	2024	2024	0	VK!G2643
VKFTA	2025	2025	0	VK!H2643
VKFTA	2026	2026	0	VK!I2643
VKFTA	2027	2027	0	VK!J2643
VCFTA	2022	2022	4	VC!D2690
VCFTA	2023	2023	2	VC!E2690
VCFTA	2024	2024	0	VC!F2690

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2690
VCFTA	2026	2026	0	VC!H2690
VCFTA	2027	2027	0	VC!I2690
VN-EAEU	2022	2022	0	EAV!D2687
VN-EAEU	2023	2023	0	EAV!E2687
VN-EAEU	2024	2024	0	EAV!F2687
VN-EAEU	2025	2025	0	EAV!G2687
VN-EAEU	2026	2026	0	EAV!H2687
VN-EAEU	2027	2027	0	EAV!I2687
AHKFTA	2022	2022	20	AKH!D2695
AHKFTA	2023	2023	20	AKH!E2695
AHKFTA	2024	2024	20	AKH!F2695
AHKFTA	2025	2025	20	AKH!G2695
AHKFTA	2026	2026	20	AKH!H2695
AHKFTA	2027	2027	20	AKH!I2695
EVFTA	2022	2022	12,5	EV-NK!D2666
EVFTA	2023	2023	10	EV-NK!E2666
EVFTA	2024	2024	7,5	EV-NK!F2666
EVFTA	2025	2025	5	EV-NK!G2666
EVFTA	2026	2026	2,5	EV-NK!H2666
EVFTA	2027	2027	0	EV-NK!I2666
UKVFTA	2022	2022	12,5	UKV!D2668
UKVFTA	2023	2023	10	UKV!E2668
UKVFTA	2024	2024	7,5	UKV!F2668
UKVFTA	2025	2025	5	UKV!G2668
UKVFTA	2026	2026	2,5	UKV!H2668

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2668
CPTPP	(I)	2021 (DERIVED)	6,6	CPTPP!D2662
CPTPP	(II)	2022 (DERIVED)	3,3	CPTPP!E2662
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2662
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2662
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2662
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2662
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2662
RCEP A	2022	2022	18	RCEPT-A!D2685
RCEP A	2023	2023	16	RCEPT-A!E2685
RCEP A	2024	2024	14	RCEPT-A!F2685
RCEP A	2025	2025	12	RCEPT-A!G2685
RCEP A	2026	2026	10	RCEPT-A!H2685
RCEP A	2027	2027	8	RCEPT-A!I2685
RCEP B	2022	2022	18	B!D2685
RCEP B	2023	2023	16	B!E2685
RCEP B	2024	2024	14	B!F2685
RCEP B	2025	2025	12	B!G2685
RCEP B	2026	2026	10	B!H2685
RCEP B	2027	2027	8	B!I2685
RCEP C	2022	2022	18	C!D2685
RCEP C	2023	2023	16	C!E2685
RCEP C	2024	2024	14	C!F2685
RCEP C	2025	2025	12	C!G2685
RCEP C	2026	2026	10	C!H2685
RCEP C	2027	2027	8	C!I2685

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D2685
RCEP D	2023	2023	16,4	D!E2685
RCEP D	2024	2024	14,5	D!F2685
RCEP D	2025	2025	12,7	D!G2685
RCEP D	2026	2026	10,9	D!H2685
RCEP D	2027	2027	9,1	D!I2685
RCEP E	2022	2022	18	E!D2688
RCEP E	2023	2023	16	E!E2688
RCEP E	2024	2024	14	E!F2688
RCEP E	2025	2025	12	E!G2688
RCEP E	2026	2026	10	E!H2688
RCEP E	2027	2027	8	E!I2688
RCEP F	2022	2022	18	F!D2685
RCEP F	2023	2023	16	F!E2685
RCEP F	2024	2024	14	F!F2685
RCEP F	2025	2025	12	F!G2685
RCEP F	2026	2026	10	F!H2685
RCEP F	2027	2027	8	F!I2685
VIFTA	2024	2024	16	VI!F2505
VIFTA	2025	2025	12	VI!G2505
VIFTA	2026	2026	8	VI!H2505
VIFTA	2027	2027	4	VI!I2505

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%: 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 2106.90 has 31 lines; 2106.90.30 is distinguished from its siblings by: Non-dairy creamer.	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; 2106.90.41 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 2106.90.30. 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 20% for 2106.90.30 was checked against BT2026 (cell BT2026!N2691), 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.