Vietnam Tariff Intelligence

HS 2106.90.61 detail

HS code	2106.90.61
Description	Food preparations not elsewhere specified or included / - Other: / - - Other, alcoholic preparations of a kind used for the making or for the manufacture of beverages: / - - - Preparations of a kind used as raw material for the manufacture of composite concentrates: / - - - - Of a kind used for the manufacture of alcoholic beverages, in liquid form
Unit	kg
Generated	09/11/2026 23:20:13
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/21069061/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	27	27%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2702
Preferential (MFN)	18	18%	26/2023/NĐ-CP	2023-07-15	BT2026!N2702
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2702
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 (-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
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
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	4	4%	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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	8	8%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	15	15%	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	20	20%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E2691
ATIGA	2022	2022	0	AT!E2652
ATIGA	2023	2023	0	AT!F2652
ATIGA	2024	2024	0	AT!G2652
ATIGA	2025	2025	0	AT!H2652
ATIGA	2026	2026	0	AT!I2652
ATIGA	2027	2027	0	AT!J2652
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E2690
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2690
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2690
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2690

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2690
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2690
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E2692
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F2692
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2692
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2692
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2692
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2692
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F2694
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2658
AIFTA	30/12/2022	2022	5	AI!F2654
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2654
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2654
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2654
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2654
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2654
VKFTA	2022	2022	5	VK!E2654
VKFTA	2023	2023	5	VK!F2654
VKFTA	2024	2024	5	VK!G2654
VKFTA	2025	2025	5	VK!H2654
VKFTA	2026	2026	5	VK!I2654
VKFTA	2027	2027	5	VK!J2654
VCFTA	2022	2022	10	VC!D2701
VCFTA	2023	2023	9	VC!E2701
VCFTA	2024	2024	7	VC!F2701
VCFTA	2025	2025	6	VC!G2701

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	4	VC!H2701
VCFTA	2027	2027	3	VC!I2701
VN-EAEU	2022	2022	0	EAV!D2698
VN-EAEU	2023	2023	0	EAV!E2698
VN-EAEU	2024	2024	0	EAV!F2698
VN-EAEU	2025	2025	0	EAV!G2698
VN-EAEU	2026	2026	0	EAV!H2698
VN-EAEU	2027	2027	0	EAV!I2698
AHKFTA	2022	2022	20	AKH!D2706
AHKFTA	2023	2023	20	AKH!E2706
AHKFTA	2024	2024	20	AKH!F2706
AHKFTA	2025	2025	20	AKH!G2706
AHKFTA	2026	2026	20	AKH!H2706
AHKFTA	2027	2027	20	AKH!I2706
EVFTA	2022	2022	12,5	EV-NK!D2677
EVFTA	2023	2023	10	EV-NK!E2677
EVFTA	2024	2024	7,5	EV-NK!F2677
EVFTA	2025	2025	5	EV-NK!G2677
EVFTA	2026	2026	2,5	EV-NK!H2677
EVFTA	2027	2027	0	EV-NK!I2677
UKVFTA	2022	2022	12,5	UKV!D2679
UKVFTA	2023	2023	10	UKV!E2679
UKVFTA	2024	2024	7,5	UKV!F2679
UKVFTA	2025	2025	5	UKV!G2679
UKVFTA	2026	2026	2,5	UKV!H2679
UKVFTA	2027	2027	0	UKV!I2679

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	6,6	CPTPP!D2673
CPTPP	(II)	2022 (DERIVED)	3,3	CPTPP!E2673
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2673
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2673
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2673
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2673
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2673
RCEP A	2022	2022	18,7	RCEPT-A!D2696
RCEP A	2023	2023	17,3	RCEPT-A!E2696
RCEP A	2024	2024	16	RCEPT-A!F2696
RCEP A	2025	2025	14,7	RCEPT-A!G2696
RCEP A	2026	2026	13,3	RCEPT-A!H2696
RCEP A	2027	2027	12	RCEPT-A!I2696
RCEP B	2022	2022	18,7	B!D2696
RCEP B	2023	2023	17,3	B!E2696
RCEP B	2024	2024	16	B!F2696
RCEP B	2025	2025	14,7	B!G2696
RCEP B	2026	2026	13,3	B!H2696
RCEP B	2027	2027	12	B!I2696
RCEP C	2022	2022	19	C!D2696
RCEP C	2023	2023	18	C!E2696
RCEP C	2024	2024	17	C!F2696
RCEP C	2025	2025	16	C!G2696
RCEP C	2026	2026	15	C!H2696
RCEP C	2027	2027	14	C!I2696
RCEP D	2022	2022	20	D!D2696

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20	D!E2696
RCEP D	2024	2024	20	D!F2696
RCEP D	2025	2025	20	D!G2696
RCEP D	2026	2026	20	D!H2696
RCEP D	2027	2027	20	D!I2696
RCEP E	2022	2022	20	E!D2699
RCEP E	2023	2023	20	E!E2699
RCEP E	2024	2024	20	E!F2699
RCEP E	2025	2025	20	E!G2699
RCEP E	2026	2026	20	E!H2699
RCEP E	2027	2027	20	E!I2699
RCEP F	2022	2022	18,7	F!D2696
RCEP F	2023	2023	17,3	F!E2696
RCEP F	2024	2024	16	F!F2696
RCEP F	2025	2025	14,7	F!G2696
RCEP F	2026	2026	13,3	F!H2696
RCEP F	2027	2027	12	F!I2696
VIFTA	2024	2024	16	VI!F2516
VIFTA	2025	2025	12	VI!G2516
VIFTA	2026	2026	8	VI!H2516
VIFTA	2027	2027	4	VI!I2516

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%, RCEP (Annex D) 20%, RCEP (Annex E) 20%: the preferential rate is equal to or higher than the MFN rate (18%) in the source tariff – claiming the FTA brings no saving.	MFN 18%		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; 2106.90.61 is distinguished from its siblings by: Of a kind used for the manufacture of alcoholic beverages, in liquid form.	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 2106.90.61. 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 18% for 2106.90.61 was checked against BT2026 (cell BT2026!N2702), 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.