Vietnam Tariff Intelligence

HS 2103.90.19 detail

HS code	2103.90.19
Description	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard / - Other: / - - Sauces and preparations therefor: / - - - Other
Unit	kg
Generated	04/11/2026 06:58:28
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://mail.vietnamtariff.com/hs-code/21039019/

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!K2663
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N2663
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2663
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
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!E2649
ATIGA	2022	2022	0	AT!E2610
ATIGA	2023	2023	0	AT!F2610
ATIGA	2024	2024	0	AT!G2610
ATIGA	2025	2025	0	AT!H2610
ATIGA	2026	2026	0	AT!I2610
ATIGA	2027	2027	0	AT!J2610
AJCEP	30/12/2022 - 31/3/2023	2022	45	AJ!E2648
AJCEP	01/4/2023 - 31/3/2024	2023	45	AJ!F2648
AJCEP	01/4/2024 - 31/3/2025	2024	45	AJ!G2648

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	45	AJ!H2648
AJCEP	01/4/2026 - 31/3/2027	2026	45	AJ!I2648
AJCEP	01/4/2027 - 31/3/2028	2027	45	AJ!J2648
VJEPA	30/12/2022 - 31/3/2023	2022	45	VJ!E2650
VJEPA	01/4/2023 - 31/3/2024	2023	45	VJ!F2650
VJEPA	01/4/2024 - 31/3/2025	2024	45	VJ!G2650
VJEPA	01/4/2025 - 31/3/2026	2025	45	VJ!H2650
VJEPA	01/4/2026 - 31/3/2027	2026	45	VJ!I2650
VJEPA	01/4/2027 - 31/3/2028	2027	45	VJ!J2650
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2652
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2616
AIFTA	30/12/2022	2022	0	AI!F2612
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2612
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2612
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2612
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2612
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2612
VKFTA	2022	2022	0	VK!E2612
VKFTA	2023	2023	0	VK!F2612
VKFTA	2024	2024	0	VK!G2612
VKFTA	2025	2025	0	VK!H2612
VKFTA	2026	2026	0	VK!I2612
VKFTA	2027	2027	0	VK!J2612
VCFTA	2022	2022	13	VC!D2659
VCFTA	2023	2023	10	VC!E2659
VCFTA	2024	2024	8	VC!F2659

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G2659
VCFTA	2026	2026	3	VC!H2659
VCFTA	2027	2027	0	VC!I2659
VN-EAEU	2022	2022	0	EAV!D2656
VN-EAEU	2023	2023	0	EAV!E2656
VN-EAEU	2024	2024	0	EAV!F2656
VN-EAEU	2025	2025	0	EAV!G2656
VN-EAEU	2026	2026	0	EAV!H2656
VN-EAEU	2027	2027	0	EAV!I2656
AHKFTA	2022	2022	20	AKH!D2664
AHKFTA	2023	2023	20	AKH!E2664
AHKFTA	2024	2024	20	AKH!F2664
AHKFTA	2025	2025	20	AKH!G2664
AHKFTA	2026	2026	20	AKH!H2664
AHKFTA	2027	2027	20	AKH!I2664
EVFTA	2022	2022	12,5	EV-NK!D2635
EVFTA	2023	2023	10	EV-NK!E2635
EVFTA	2024	2024	7,5	EV-NK!F2635
EVFTA	2025	2025	5	EV-NK!G2635
EVFTA	2026	2026	2,5	EV-NK!H2635
EVFTA	2027	2027	0	EV-NK!I2635
UKVFTA	2022	2022	12,5	UKV!D2637
UKVFTA	2023	2023	10	UKV!E2637
UKVFTA	2024	2024	7,5	UKV!F2637
UKVFTA	2025	2025	5	UKV!G2637
UKVFTA	2026	2026	2,5	UKV!H2637

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2637
CPTPP	(I)	2021 (DERIVED)	4	CPTPP!D2631
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2631
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2631
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2631
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2631
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2631
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2631
RCEP A	2022	2022	18	RCEPT-A!D2654
RCEP A	2023	2023	16	RCEPT-A!E2654
RCEP A	2024	2024	14	RCEPT-A!F2654
RCEP A	2025	2025	12	RCEPT-A!G2654
RCEP A	2026	2026	10	RCEPT-A!H2654
RCEP A	2027	2027	8	RCEPT-A!I2654
RCEP B	2022	2022	18	B!D2654
RCEP B	2023	2023	16	B!E2654
RCEP B	2024	2024	14	B!F2654
RCEP B	2025	2025	12	B!G2654
RCEP B	2026	2026	10	B!H2654
RCEP B	2027	2027	8	B!I2654
RCEP C	2022	2022	18	C!D2654
RCEP C	2023	2023	16	C!E2654
RCEP C	2024	2024	14	C!F2654
RCEP C	2025	2025	12	C!G2654
RCEP C	2026	2026	10	C!H2654
RCEP C	2027	2027	8	C!I2654

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D2654
RCEP D	2023	2023	16,4	D!E2654
RCEP D	2024	2024	14,5	D!F2654
RCEP D	2025	2025	12,7	D!G2654
RCEP D	2026	2026	10,9	D!H2654
RCEP D	2027	2027	9,1	D!I2654
RCEP E	2022	2022	18	E!D2657
RCEP E	2023	2023	16	E!E2657
RCEP E	2024	2024	14	E!F2657
RCEP E	2025	2025	12	E!G2657
RCEP E	2026	2026	10	E!H2657
RCEP E	2027	2027	8	E!I2657
RCEP F	2022	2022	18	F!D2654
RCEP F	2023	2023	16	F!E2654
RCEP F	2024	2024	14	F!F2654
RCEP F	2025	2025	12	F!G2654
RCEP F	2026	2026	10	F!H2654
RCEP F	2027	2027	8	F!I2654
VIFTA	2024	2024	16	VI!F2477
VIFTA	2025	2025	12	VI!G2477
VIFTA	2026	2026	8	VI!H2477
VIFTA	2027	2027	4	VI!I2477

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%, VJEPA 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; 2103.90.19 is distinguished from its siblings by: Other.	2103.90.11 Chili sauce; 2103.90.12 Fish sauce; 2103.90.13 Other sauces; 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 2103.90.19. 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 2103.90.19 was checked against BT2026 (cell BT2026!N2663), 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.