Vietnam Tariff Intelligence

HS 2106.90.11 detail

HS code	2106.90.11
Description	Food preparations not elsewhere specified or included / - Other: / - - Beancurd: / - - - Dried bean curd and dried bean curd stick
Unit	kg
Generated	12/11/2026 00:40:51
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/21069011/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2687
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N2687
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2687
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
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	3,1	3.1%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,1	3.1%	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)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	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)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	25	25%	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!E2676
ATIGA	2022	2022	0	AT!E2637
ATIGA	2023	2023	0	AT!F2637
ATIGA	2024	2024	0	AT!G2637
ATIGA	2025	2025	0	AT!H2637
ATIGA	2026	2026	0	AT!I2637
ATIGA	2027	2027	0	AT!J2637
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E2675
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2675
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2675

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2675
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2675
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2675
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E2677
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F2677
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2677
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2677
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2677
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2677
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2679
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2643
AIFTA	30/12/2022	2022	5	AI!F2639
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2639
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2639
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2639
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2639
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2639
VKFTA	2022	2022	0	VK!E2639
VKFTA	2023	2023	0	VK!F2639
VKFTA	2024	2024	0	VK!G2639
VKFTA	2025	2025	0	VK!H2639
VKFTA	2026	2026	0	VK!I2639
VKFTA	2027	2027	0	VK!J2639
VCFTA	2022	2022	4	VC!D2686
VCFTA	2023	2023	2	VC!E2686
VCFTA	2024	2024	0	VC!F2686

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2686
VCFTA	2026	2026	0	VC!H2686
VCFTA	2027	2027	0	VC!I2686
VN-EAEU	2022	2022	0	EAV!D2683
VN-EAEU	2023	2023	0	EAV!E2683
VN-EAEU	2024	2024	0	EAV!F2683
VN-EAEU	2025	2025	0	EAV!G2683
VN-EAEU	2026	2026	0	EAV!H2683
VN-EAEU	2027	2027	0	EAV!I2683
AHKFTA	2022	2022	25	AKH!D2691
AHKFTA	2023	2023	25	AKH!E2691
AHKFTA	2024	2024	25	AKH!F2691
AHKFTA	2025	2025	25	AKH!G2691
AHKFTA	2026	2026	25	AKH!H2691
AHKFTA	2027	2027	25	AKH!I2691
EVFTA	2022	2022	15,6	EV-NK!D2662
EVFTA	2023	2023	12,5	EV-NK!E2662
EVFTA	2024	2024	9,3	EV-NK!F2662
EVFTA	2025	2025	6,2	EV-NK!G2662
EVFTA	2026	2026	3,1	EV-NK!H2662
EVFTA	2027	2027	0	EV-NK!I2662
UKVFTA	2022	2022	15,6	UKV!D2664
UKVFTA	2023	2023	12,5	UKV!E2664
UKVFTA	2024	2024	9,3	UKV!F2664
UKVFTA	2025	2025	6,2	UKV!G2664
UKVFTA	2026	2026	3,1	UKV!H2664

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2664
CPTPP	(I)	2021 (DERIVED)	8,3	CPTPP!D2658
CPTPP	(II)	2022 (DERIVED)	4,1	CPTPP!E2658
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2658
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2658
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2658
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2658
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2658
RCEP A	2022	2022	22,5	RCEPT-A!D2681
RCEP A	2023	2023	20	RCEPT-A!E2681
RCEP A	2024	2024	17,5	RCEPT-A!F2681
RCEP A	2025	2025	15	RCEPT-A!G2681
RCEP A	2026	2026	12,5	RCEPT-A!H2681
RCEP A	2027	2027	10	RCEPT-A!I2681
RCEP B	2022	2022	22,5	B!D2681
RCEP B	2023	2023	20	B!E2681
RCEP B	2024	2024	17,5	B!F2681
RCEP B	2025	2025	15	B!G2681
RCEP B	2026	2026	12,5	B!H2681
RCEP B	2027	2027	10	B!I2681
RCEP C	2022	2022	22,5	C!D2681
RCEP C	2023	2023	20	C!E2681
RCEP C	2024	2024	17,5	C!F2681
RCEP C	2025	2025	15	C!G2681
RCEP C	2026	2026	12,5	C!H2681
RCEP C	2027	2027	10	C!I2681

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22,7	D!D2681
RCEP D	2023	2023	20,5	D!E2681
RCEP D	2024	2024	18,2	D!F2681
RCEP D	2025	2025	15,9	D!G2681
RCEP D	2026	2026	13,6	D!H2681
RCEP D	2027	2027	11,4	D!I2681
RCEP E	2022	2022	22,5	E!D2684
RCEP E	2023	2023	20	E!E2684
RCEP E	2024	2024	17,5	E!F2684
RCEP E	2025	2025	15	E!G2684
RCEP E	2026	2026	12,5	E!H2684
RCEP E	2027	2027	10	E!I2684
RCEP F	2022	2022	22,5	F!D2681
RCEP F	2023	2023	20	F!E2681
RCEP F	2024	2024	17,5	F!F2681
RCEP F	2025	2025	15	F!G2681
RCEP F	2026	2026	12,5	F!H2681
RCEP F	2027	2027	10	F!I2681
VIFTA	2024	2024	21.4	VI!F2501
VIFTA	2025	2025	17.9	VI!G2501
VIFTA	2026	2026	14.3	VI!H2501
VIFTA	2027	2027	10.7	VI!I2501

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 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		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; 2106.90.11 is distinguished from its siblings by: 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; 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 2106.90.11. 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 25% for 2106.90.11 was checked against BT2026 (cell BT2026!N2687), 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.