Vietnam Tariff Intelligence

HS 2106.90.97 detail

HS code	2106.90.97
Description	Food preparations not elsewhere specified or included / - Other: / - - Other: / - - - Tempeh
Unit	kg
Generated	03/11/2026 20:10:17
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/21069097/

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!K2723
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N2723
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2723
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!E2712
ATIGA	2022	2022	0	AT!E2673
ATIGA	2023	2023	0	AT!F2673
ATIGA	2024	2024	0	AT!G2673
ATIGA	2025	2025	0	AT!H2673
ATIGA	2026	2026	0	AT!I2673
ATIGA	2027	2027	0	AT!J2673
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E2711
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2711
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2711

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2711
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2711
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2711
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2713
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2713
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2713
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2713
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2713
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2713
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2715
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2679
AIFTA	30/12/2022	2022	5	AI!F2675
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2675
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2675
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2675
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2675
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2675
VKFTA	2022	2022	0	VK!E2675
VKFTA	2023	2023	0	VK!F2675
VKFTA	2024	2024	0	VK!G2675
VKFTA	2025	2025	0	VK!H2675
VKFTA	2026	2026	0	VK!I2675
VKFTA	2027	2027	0	VK!J2675
VCFTA	2022	2022	3	VC!D2722
VCFTA	2023	2023	1	VC!E2722
VCFTA	2024	2024	0	VC!F2722

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2722
VCFTA	2026	2026	0	VC!H2722
VCFTA	2027	2027	0	VC!I2722
VN-EAEU	2022	2022	0	EAV!D2719
VN-EAEU	2023	2023	0	EAV!E2719
VN-EAEU	2024	2024	0	EAV!F2719
VN-EAEU	2025	2025	0	EAV!G2719
VN-EAEU	2026	2026	0	EAV!H2719
VN-EAEU	2027	2027	0	EAV!I2719
AHKFTA	2022	2022	15	AKH!D2727
AHKFTA	2023	2023	15	AKH!E2727
AHKFTA	2024	2024	15	AKH!F2727
AHKFTA	2025	2025	15	AKH!G2727
AHKFTA	2026	2026	15	AKH!H2727
AHKFTA	2027	2027	15	AKH!I2727
EVFTA	2022	2022	7,5	EV-NK!D2698
EVFTA	2023	2023	5	EV-NK!E2698
EVFTA	2024	2024	2,5	EV-NK!F2698
EVFTA	2025	2025	0	EV-NK!G2698
EVFTA	2026	2026	0	EV-NK!H2698
EVFTA	2027	2027	0	EV-NK!I2698
UKVFTA	2022	2022	7,5	UKV!D2700
UKVFTA	2023	2023	5	UKV!E2700
UKVFTA	2024	2024	2,5	UKV!F2700
UKVFTA	2025	2025	0	UKV!G2700
UKVFTA	2026	2026	0	UKV!H2700

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2700
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2694
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2694
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2694
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2694
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2694
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2694
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2694
RCEP A	2022	2022	13,5	RCEPT-A!D2717
RCEP A	2023	2023	12	RCEPT-A!E2717
RCEP A	2024	2024	10,5	RCEPT-A!F2717
RCEP A	2025	2025	9	RCEPT-A!G2717
RCEP A	2026	2026	7,5	RCEPT-A!H2717
RCEP A	2027	2027	6	RCEPT-A!I2717
RCEP B	2022	2022	13,5	B!D2717
RCEP B	2023	2023	12	B!E2717
RCEP B	2024	2024	10,5	B!F2717
RCEP B	2025	2025	9	B!G2717
RCEP B	2026	2026	7,5	B!H2717
RCEP B	2027	2027	6	B!I2717
RCEP C	2022	2022	13,5	C!D2717
RCEP C	2023	2023	12	C!E2717
RCEP C	2024	2024	10,5	C!F2717
RCEP C	2025	2025	9	C!G2717
RCEP C	2026	2026	7,5	C!H2717
RCEP C	2027	2027	6	C!I2717

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	13,6	D!D2717
RCEP D	2023	2023	12,3	D!E2717
RCEP D	2024	2024	10,9	D!F2717
RCEP D	2025	2025	9,5	D!G2717
RCEP D	2026	2026	8,2	D!H2717
RCEP D	2027	2027	6,8	D!I2717
RCEP E	2022	2022	13,5	E!D2720
RCEP E	2023	2023	12	E!E2720
RCEP E	2024	2024	10,5	E!F2720
RCEP E	2025	2025	9	E!G2720
RCEP E	2026	2026	7,5	E!H2720
RCEP E	2027	2027	6	E!I2720
RCEP F	2022	2022	13,5	F!D2717
RCEP F	2023	2023	12	F!E2717
RCEP F	2024	2024	10,5	F!F2717
RCEP F	2025	2025	9	F!G2717
RCEP F	2026	2026	7,5	F!H2717
RCEP F	2027	2027	6	F!I2717
VIFTA	2024	2024	12	VI!F2537
VIFTA	2025	2025	9	VI!G2537
VIFTA	2026	2026	6	VI!H2537
VIFTA	2027	2027	3	VI!I2537

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; 2106.90.97 is distinguished from its siblings by: Tempeh.	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 2106.90.97. 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 2106.90.97 was checked against BT2026 (cell BT2026!N2723), 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.