Vietnam Tariff Intelligence

HS 2103.30.00 detail

HS code	2103.30.00
Description	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard / - Mustard flour and meal and prepared mustard
Unit	kg
Generated	11/11/2026 16:58:26
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/21033000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	52.5	52.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2657
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N2657
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2657
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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	4,3	4.3%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	4,3	4.3%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	7	7%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VCFTA	7	7%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VIFTA	35	35%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E2643

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E2604
ATIGA	2023	2023	0	AT!F2604
ATIGA	2024	2024	0	AT!G2604
ATIGA	2025	2025	0	AT!H2604
ATIGA	2026	2026	0	AT!I2604
ATIGA	2027	2027	0	AT!J2604
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2642
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2642
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2642
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2642
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2642
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2642
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2644
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2644
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2644
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2644
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2644
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2644
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2646
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2610
AIFTA	30/12/2022	2022	0	AI!F2606
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2606
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2606
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2606
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2606
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2606

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E2606
VKFTA	2023	2023	0	VK!F2606
VKFTA	2024	2024	0	VK!G2606
VKFTA	2025	2025	0	VK!H2606
VKFTA	2026	2026	0	VK!I2606
VKFTA	2027	2027	0	VK!J2606
VCFTA	2022	2022	16	VC!D2653
VCFTA	2023	2023	14	VC!E2653
VCFTA	2024	2024	12	VC!F2653
VCFTA	2025	2025	9	VC!G2653
VCFTA	2026	2026	7	VC!H2653
VCFTA	2027	2027	5	VC!I2653
VN-EAEU	2022	2022	9,5	EAV!D2650
VN-EAEU	2023	2023	6,4	EAV!E2650
VN-EAEU	2024	2024	3,2	EAV!F2650
VN-EAEU	2025	2025	0	EAV!G2650
VN-EAEU	2026	2026	0	EAV!H2650
VN-EAEU	2027	2027	0	EAV!I2650
AHKFTA	2022	2022	21	AKH!D2658
AHKFTA	2023	2023	14	AKH!E2658
AHKFTA	2024	2024	14	AKH!F2658
AHKFTA	2025	2025	7	AKH!G2658
AHKFTA	2026	2026	7	AKH!H2658
AHKFTA	2027	2027	0	AKH!I2658
EVFTA	2022	2022	21,8	EV-NK!D2629
EVFTA	2023	2023	17,5	EV-NK!E2629

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	13,1	EV-NK!F2629
EVFTA	2025	2025	8,7	EV-NK!G2629
EVFTA	2026	2026	4,3	EV-NK!H2629
EVFTA	2027	2027	0	EV-NK!I2629
UKVFTA	2022	2022	21,8	UKV!D2631
UKVFTA	2023	2023	17,5	UKV!E2631
UKVFTA	2024	2024	13,1	UKV!F2631
UKVFTA	2025	2025	8,7	UKV!G2631
UKVFTA	2026	2026	4,3	UKV!H2631
UKVFTA	2027	2027	0	UKV!I2631
CPTPP	(I)	2021 (DERIVED)	11,3	CPTPP!D2625
CPTPP	(II)	2022 (DERIVED)	5,6	CPTPP!E2625
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2625
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2625
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2625
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2625
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2625
RCEP A	2022	2022	0	RCEPT-A!D2648
RCEP A	2023	2023	0	RCEPT-A!E2648
RCEP A	2024	2024	0	RCEPT-A!F2648
RCEP A	2025	2025	0	RCEPT-A!G2648
RCEP A	2026	2026	0	RCEPT-A!H2648
RCEP A	2027	2027	0	RCEPT-A!I2648
RCEP B	2022	2022	0	B!D2648
RCEP B	2023	2023	0	B!E2648
RCEP B	2024	2024	0	B!F2648

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G2648
RCEP B	2026	2026	0	B!H2648
RCEP B	2027	2027	0	B!I2648
RCEP C	2022	2022	0	C!D2648
RCEP C	2023	2023	0	C!E2648
RCEP C	2024	2024	0	C!F2648
RCEP C	2025	2025	0	C!G2648
RCEP C	2026	2026	0	C!H2648
RCEP C	2027	2027	0	C!I2648
RCEP D	2022	2022	0	D!D2648
RCEP D	2023	2023	0	D!E2648
RCEP D	2024	2024	0	D!F2648
RCEP D	2025	2025	0	D!G2648
RCEP D	2026	2026	0	D!H2648
RCEP D	2027	2027	0	D!I2648
RCEP E	2022	2022	0	E!D2651
RCEP E	2023	2023	0	E!E2651
RCEP E	2024	2024	0	E!F2651
RCEP E	2025	2025	0	E!G2651
RCEP E	2026	2026	0	E!H2651
RCEP E	2027	2027	0	E!I2651
RCEP F	2022	2022	0	F!D2648
RCEP F	2023	2023	0	F!E2648
RCEP F	2024	2024	0	F!F2648
RCEP F	2025	2025	0	F!G2648
RCEP F	2026	2026	0	F!H2648

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I2648
VIFTA	2024	2024	35	VI!F2471
VIFTA	2025	2025	35	VI!G2471
VIFTA	2026	2026	35	VI!H2471
VIFTA	2027	2027	35	VI!I2471

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	VIFTA 35%: the preferential rate is equal to or higher than the MFN rate (35%) in the source tariff – claiming the FTA brings no saving.	MFN 35%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 2103.30.00. 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 35% for 2103.30.00 was checked against BT2026 (cell BT2026!N2657), 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.