Vietnam Tariff Intelligence

HS 2103.90.12 detail

HS code	2103.90.12
Description	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard / - Other: / - - Sauces and preparations therefor: / - - - Fish sauce
Unit	kg
Generated	02/11/2026 15:27:31
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/21039012/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	48	48%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2661
Preferential (MFN)	32	32%	26/2023/NĐ-CP	2023-07-15	BT2026!N2661
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2661
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH, KR)	0% (except KH, KR)	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
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
VCFTA	3	3%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
EVFTA	4	4%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	4	4%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	7	7%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	16,5	16.5%	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 B)	16,5	16.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	16,5	16.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	16,5	16.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	16,5	16.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	18	18%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	23.1	23.1%	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!E2647
ATIGA	2022	2022	0	AT!E2608
ATIGA	2023	2023	0	AT!F2608
ATIGA	2024	2024	0	AT!G2608
ATIGA	2025	2025	0	AT!H2608
ATIGA	2026	2026	0	AT!I2608
ATIGA	2027	2027	0	AT!J2608
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2646
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2646
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2646

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2646
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2646
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2646
VJEPA	30/12/2022 - 31/3/2023	2022	6	VJ!E2648
VJEPA	01/4/2023 - 31/3/2024	2023	3	VJ!F2648
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2648
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2648
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2648
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2648
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2650
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2614
AIFTA	30/12/2022	2022	0	AI!F2610
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2610
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2610
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2610
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2610
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2610
VKFTA	2022	2022	0	VK!E2610
VKFTA	2023	2023	0	VK!F2610
VKFTA	2024	2024	0	VK!G2610
VKFTA	2025	2025	0	VK!H2610
VKFTA	2026	2026	0	VK!I2610
VKFTA	2027	2027	0	VK!J2610
VCFTA	2022	2022	13	VC!D2657
VCFTA	2023	2023	11	VC!E2657
VCFTA	2024	2024	8	VC!F2657

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G2657
VCFTA	2026	2026	3	VC!H2657
VCFTA	2027	2027	0	VC!I2657
VN-EAEU	2022	2022	0	EAV!D2654
VN-EAEU	2023	2023	0	EAV!E2654
VN-EAEU	2024	2024	0	EAV!F2654
VN-EAEU	2025	2025	0	EAV!G2654
VN-EAEU	2026	2026	0	EAV!H2654
VN-EAEU	2027	2027	0	EAV!I2654
AHKFTA	2022	2022	20	AKH!D2662
AHKFTA	2023	2023	13	AKH!E2662
AHKFTA	2024	2024	13	AKH!F2662
AHKFTA	2025	2025	7	AKH!G2662
AHKFTA	2026	2026	7	AKH!H2662
AHKFTA	2027	2027	0	AKH!I2662
EVFTA	2022	2022	20	EV-NK!D2633
EVFTA	2023	2023	16	EV-NK!E2633
EVFTA	2024	2024	12	EV-NK!F2633
EVFTA	2025	2025	8	EV-NK!G2633
EVFTA	2026	2026	4	EV-NK!H2633
EVFTA	2027	2027	0	EV-NK!I2633
UKVFTA	2022	2022	20	UKV!D2635
UKVFTA	2023	2023	16	UKV!E2635
UKVFTA	2024	2024	12	UKV!F2635
UKVFTA	2025	2025	8	UKV!G2635
UKVFTA	2026	2026	4	UKV!H2635

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2635
CPTPP	(I)	2021 (DERIVED)	10,3	CPTPP!D2629
CPTPP	(II)	2022 (DERIVED)	5,1	CPTPP!E2629
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2629
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2629
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2629
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2629
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2629
RCEP A	2022	2022	29,7	RCEPT-A!D2652
RCEP A	2023	2023	26,4	RCEPT-A!E2652
RCEP A	2024	2024	23,1	RCEPT-A!F2652
RCEP A	2025	2025	19,8	RCEPT-A!G2652
RCEP A	2026	2026	16,5	RCEPT-A!H2652
RCEP A	2027	2027	13,2	RCEPT-A!I2652
RCEP B	2022	2022	29,7	B!D2652
RCEP B	2023	2023	26,4	B!E2652
RCEP B	2024	2024	23,1	B!F2652
RCEP B	2025	2025	19,8	B!G2652
RCEP B	2026	2026	16,5	B!H2652
RCEP B	2027	2027	13,2	B!I2652
RCEP C	2022	2022	29,7	C!D2652
RCEP C	2023	2023	26,4	C!E2652
RCEP C	2024	2024	23,1	C!F2652
RCEP C	2025	2025	19,8	C!G2652
RCEP C	2026	2026	16,5	C!H2652
RCEP C	2027	2027	13,2	C!I2652

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	30	D!D2652
RCEP D	2023	2023	27	D!E2652
RCEP D	2024	2024	24	D!F2652
RCEP D	2025	2025	21	D!G2652
RCEP D	2026	2026	18	D!H2652
RCEP D	2027	2027	15	D!I2652
RCEP E	2022	2022	29,7	E!D2655
RCEP E	2023	2023	26,4	E!E2655
RCEP E	2024	2024	23,1	E!F2655
RCEP E	2025	2025	19,8	E!G2655
RCEP E	2026	2026	16,5	E!H2655
RCEP E	2027	2027	13,2	E!I2655
RCEP F	2022	2022	29,7	F!D2652
RCEP F	2023	2023	26,4	F!E2652
RCEP F	2024	2024	23,1	F!F2652
RCEP F	2025	2025	19,8	F!G2652
RCEP F	2026	2026	16,5	F!H2652
RCEP F	2027	2027	13,2	F!I2652
VIFTA	2024	2024	29.7	VI!F2475
VIFTA	2025	2025	26.4	VI!G2475
VIFTA	2026	2026	23.1	VI!H2475
VIFTA	2027	2027	19.8	VI!I2475

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2103.90 has 6 lines; 2103.90.12 is distinguished from its siblings by: Fish sauce.	2103.90.11 Chili sauce; 2103.90.13 Other sauces; 2103.90.19 Other; 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 2103.90.12. 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 32% for 2103.90.12 was checked against BT2026 (cell BT2026!N2661), 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.