Vietnam Tariff Intelligence

HS 2105.00.00 detail

HS code	2105.00.00
Description	Ice cream and other edible ice, whether or not containing cocoa
Unit	kg
Generated	12/11/2026 04:07:14
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/21050000/

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!K2682
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N2682
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2682
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/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
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
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!E2670
ATIGA	2022	2022	0	AT!E2631

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F2631
ATIGA	2024	2024	0	AT!G2631
ATIGA	2025	2025	0	AT!H2631
ATIGA	2026	2026	0	AT!I2631
ATIGA	2027	2027	0	AT!J2631
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2669
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2669
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2669
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2669
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2669
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2669
VJEPA	30/12/2022 - 31/3/2023	2022	6	VJ!E2671
VJEPA	01/4/2023 - 31/3/2024	2023	3	VJ!F2671
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2671
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2671
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2671
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2671
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2673
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2637
AIFTA	30/12/2022	2022	0	AI!F2633
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2633
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2633
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2633
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2633
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2633
VKFTA	2022	2022	0	VK!E2633

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F2633
VKFTA	2024	2024	0	VK!G2633
VKFTA	2025	2025	0	VK!H2633
VKFTA	2026	2026	0	VK!I2633
VKFTA	2027	2027	0	VK!J2633
VCFTA	2022	2022	6	VC!D2680
VCFTA	2023	2023	3	VC!E2680
VCFTA	2024	2024	0	VC!F2680
VCFTA	2025	2025	0	VC!G2680
VCFTA	2026	2026	0	VC!H2680
VCFTA	2027	2027	0	VC!I2680
VN-EAEU	2022	2022	0	EAV!D2677
VN-EAEU	2023	2023	0	EAV!E2677
VN-EAEU	2024	2024	0	EAV!F2677
VN-EAEU	2025	2025	0	EAV!G2677
VN-EAEU	2026	2026	0	EAV!H2677
VN-EAEU	2027	2027	0	EAV!I2677
AHKFTA	2022	2022	12	AKH!D2685
AHKFTA	2023	2023	8	AKH!E2685
AHKFTA	2024	2024	8	AKH!F2685
AHKFTA	2025	2025	4	AKH!G2685
AHKFTA	2026	2026	4	AKH!H2685
AHKFTA	2027	2027	0	AKH!I2685
EVFTA	2022	2022	12,5	EV-NK!D2656
EVFTA	2023	2023	10	EV-NK!E2656
EVFTA	2024	2024	7,5	EV-NK!F2656

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	5	EV-NK!G2656
EVFTA	2026	2026	2,5	EV-NK!H2656
EVFTA	2027	2027	0	EV-NK!I2656
UKVFTA	2022	2022	12,5	UKV!D2658
UKVFTA	2023	2023	10	UKV!E2658
UKVFTA	2024	2024	7,5	UKV!F2658
UKVFTA	2025	2025	5	UKV!G2658
UKVFTA	2026	2026	2,5	UKV!H2658
UKVFTA	2027	2027	0	UKV!I2658
CPTPP	(I)	2021 (DERIVED)	4	CPTPP!D2652
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2652
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2652
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2652
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2652
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2652
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2652
RCEP A	2022	2022	18	RCEPT-A!D2675
RCEP A	2023	2023	16	RCEPT-A!E2675
RCEP A	2024	2024	14	RCEPT-A!F2675
RCEP A	2025	2025	12	RCEPT-A!G2675
RCEP A	2026	2026	10	RCEPT-A!H2675
RCEP A	2027	2027	8	RCEPT-A!I2675
RCEP B	2022	2022	18	B!D2675
RCEP B	2023	2023	16	B!E2675
RCEP B	2024	2024	14	B!F2675
RCEP B	2025	2025	12	B!G2675

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	10	B!H2675
RCEP B	2027	2027	8	B!I2675
RCEP C	2022	2022	18	C!D2675
RCEP C	2023	2023	16	C!E2675
RCEP C	2024	2024	14	C!F2675
RCEP C	2025	2025	12	C!G2675
RCEP C	2026	2026	10	C!H2675
RCEP C	2027	2027	8	C!I2675
RCEP D	2022	2022	18,2	D!D2675
RCEP D	2023	2023	16,4	D!E2675
RCEP D	2024	2024	14,5	D!F2675
RCEP D	2025	2025	12,7	D!G2675
RCEP D	2026	2026	10,9	D!H2675
RCEP D	2027	2027	9,1	D!I2675
RCEP E	2022	2022	18	E!D2678
RCEP E	2023	2023	16	E!E2678
RCEP E	2024	2024	14	E!F2678
RCEP E	2025	2025	12	E!G2678
RCEP E	2026	2026	10	E!H2678
RCEP E	2027	2027	8	E!I2678
RCEP F	2022	2022	18	F!D2675
RCEP F	2023	2023	16	F!E2675
RCEP F	2024	2024	14	F!F2675
RCEP F	2025	2025	12	F!G2675
RCEP F	2026	2026	10	F!H2675
RCEP F	2027	2027	8	F!I2675

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	16	VI!F2496
VIFTA	2025	2025	12	VI!G2496
VIFTA	2026	2026	8	VI!H2496
VIFTA	2027	2027	4	VI!I2496

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)		1182/QĐ-BCT-PL	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
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 2105.00.00. 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 20% for 2105.00.00 was checked against BT2026 (cell BT2026!N2682), 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

Item policy

Item policy
HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)

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.