Vietnam Tariff Intelligence

HS 2106.10.00 detail

HS code	2106.10.00
Description	Food preparations not elsewhere specified or included / - Protein concentrates and textured protein substances
Unit	kg
Generated	12/11/2026 13:45:50
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/21061000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2684
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N2684
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2684
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/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
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
VIFTA	0	0%	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!E2673
ATIGA	2022	2022	0	AT!E2634

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F2634
ATIGA	2024	2024	0	AT!G2634
ATIGA	2025	2025	0	AT!H2634
ATIGA	2026	2026	0	AT!I2634
ATIGA	2027	2027	0	AT!J2634
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2672
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2672
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2672
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2672
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2672
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2672
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2674
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2674
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2674
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2674
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2674
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2674
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2676
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2640
AIFTA	30/12/2022	2022	0	AI!F2636
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2636
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2636
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2636
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2636
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2636
VKFTA	2022	2022	0	VK!E2636

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F2636
VKFTA	2024	2024	0	VK!G2636
VKFTA	2025	2025	0	VK!H2636
VKFTA	2026	2026	0	VK!I2636
VKFTA	2027	2027	0	VK!J2636
VCFTA	2022	2022	0	VC!D2683
VCFTA	2023	2023	0	VC!E2683
VCFTA	2024	2024	0	VC!F2683
VCFTA	2025	2025	0	VC!G2683
VCFTA	2026	2026	0	VC!H2683
VCFTA	2027	2027	0	VC!I2683
VN-EAEU	2022	2022	0	EAV!D2680
VN-EAEU	2023	2023	0	EAV!E2680
VN-EAEU	2024	2024	0	EAV!F2680
VN-EAEU	2025	2025	0	EAV!G2680
VN-EAEU	2026	2026	0	EAV!H2680
VN-EAEU	2027	2027	0	EAV!I2680
AHKFTA	2022	2022	0	AKH!D2688
AHKFTA	2023	2023	0	AKH!E2688
AHKFTA	2024	2024	0	AKH!F2688
AHKFTA	2025	2025	0	AKH!G2688
AHKFTA	2026	2026	0	AKH!H2688
AHKFTA	2027	2027	0	AKH!I2688
EVFTA	2022	2022	2,5	EV-NK!D2659
EVFTA	2023	2023	1,6	EV-NK!E2659
EVFTA	2024	2024	0,8	EV-NK!F2659

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G2659
EVFTA	2026	2026	0	EV-NK!H2659
EVFTA	2027	2027	0	EV-NK!I2659
UKVFTA	2022	2022	2,5	UKV!D2661
UKVFTA	2023	2023	1,6	UKV!E2661
UKVFTA	2024	2024	0,8	UKV!F2661
UKVFTA	2025	2025	0	UKV!G2661
UKVFTA	2026	2026	0	UKV!H2661
UKVFTA	2027	2027	0	UKV!I2661
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2655
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2655
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2655
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2655
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2655
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2655
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2655
RCEP A	2022	2022	0	RCEPT-A!D2678
RCEP A	2023	2023	0	RCEPT-A!E2678
RCEP A	2024	2024	0	RCEPT-A!F2678
RCEP A	2025	2025	0	RCEPT-A!G2678
RCEP A	2026	2026	0	RCEPT-A!H2678
RCEP A	2027	2027	0	RCEPT-A!I2678
RCEP B	2022	2022	0	B!D2678
RCEP B	2023	2023	0	B!E2678
RCEP B	2024	2024	0	B!F2678
RCEP B	2025	2025	0	B!G2678

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H2678
RCEP B	2027	2027	0	B!I2678
RCEP C	2022	2022	0	C!D2678
RCEP C	2023	2023	0	C!E2678
RCEP C	2024	2024	0	C!F2678
RCEP C	2025	2025	0	C!G2678
RCEP C	2026	2026	0	C!H2678
RCEP C	2027	2027	0	C!I2678
RCEP D	2022	2022	0	D!D2678
RCEP D	2023	2023	0	D!E2678
RCEP D	2024	2024	0	D!F2678
RCEP D	2025	2025	0	D!G2678
RCEP D	2026	2026	0	D!H2678
RCEP D	2027	2027	0	D!I2678
RCEP E	2022	2022	0	E!D2681
RCEP E	2023	2023	0	E!E2681
RCEP E	2024	2024	0	E!F2681
RCEP E	2025	2025	0	E!G2681
RCEP E	2026	2026	0	E!H2681
RCEP E	2027	2027	0	E!I2681
RCEP F	2022	2022	0	F!D2678
RCEP F	2023	2023	0	F!E2678
RCEP F	2024	2024	0	F!F2678
RCEP F	2025	2025	0	F!G2678
RCEP F	2026	2026	0	F!H2678
RCEP F	2027	2027	0	F!I2678

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	3.3	VI!F2498
VIFTA	2025	2025	1.7	VI!G2498
VIFTA	2026	2026	0	VI!H2498
VIFTA	2027	2027	0	VI!I2498

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 2106.10.00. 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 5% for 2106.10.00 was checked against BT2026 (cell BT2026!N2684), 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.