Vietnam Tariff Intelligence

Detalle del SA 2205.90.10

Código SA	2205.90.10
Descripción	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances / - Other: / - - Of an alcoholic strength by volume not exceeding 15% vol.
Unidad	lít/kg
Generado	03/11/2026 15:11:21
Versión de datos	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Estado de verificación	Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.
Enlace	https://mail.vietnamtariff.com/hs-code/22059010/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	75	75%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2804
Preferencial (NMF)	50	50%	26/2023/NĐ-CP	2023-07-15	BT2026!N2804
IVA	10/8	10 / 8 (varios tipos)	174/2025/NĐ-CP - PL2		BT2026!Q2804
Impuesto especial al consumo	35	35%	66/2025/QH15	2025-06-14	BT2026!CG2804
Impuesto ambiental		Sin datos			
Derecho de exportación		Sin datos			
Arancel de exportación CPTPP		Sin datos			
Arancel de exportación EVFTA		Sin datos			
Arancel de exportación UKVFTA		Sin datos			

Aranceles preferenciales especiales (TLC) – 2026

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado

ACFTA	0 (-LA, MM)	0% (excepto LA, MM)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
EVFTA	6,8	6,8%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	6,8	6,8%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
CPTPP	15; M: 20	15% · M: 20%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	36,7	36,7%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	36,7	36,7%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	36,7	36,7%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AANZFTA	40	40%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	41,3	41,3%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AIFTA	50	50%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	50	50%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	50	50%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	50	50%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem

VN-CAM		Sin datos	Sin datos		S	56/2026/NĐ-CP	Sin datos
VNCU		Sin datos	Sin datos		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Sin datos
RCEP (Anexo D)	55	55%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	55	55%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	*	* no elegible	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	No elegible (*)
VCFTA	*	* no elegible	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	No elegible (*)
VN-EAEU	*	* no elegible	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	No elegible (*)
VIFTA	*	* no elegible	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	No elegible (*)

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2785
ATIGA	2022	2022	0	AT!E2746
ATIGA	2023	2023	0	AT!F2746
ATIGA	2024	2024	0	AT!G2746
ATIGA	2025	2025	0	AT!H2746
ATIGA	2026	2026	0	AT!I2746
ATIGA	2027	2027	0	AT!J2746
AJCEP	30/12/2022 - 31/3/2023	2022	65	AJ!E2784
AJCEP	01/4/2023 - 31/3/2024	2023	50	AJ!F2784
AJCEP	01/4/2024 - 31/3/2025	2024	50	AJ!G2784
AJCEP	01/4/2025 - 31/3/2026	2025	50	AJ!H2784

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	50	AJ!I2784
AJCEP	01/4/2027 - 31/3/2028	2027	50	AJ!J2784
VJEPA	30/12/2022 - 31/3/2023	2022	65	VJ!E2788
VJEPA	01/4/2023 - 31/3/2024	2023	65	VJ!F2788
VJEPA	01/4/2024 - 31/3/2025	2024	50	VJ!G2788
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2788
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2788
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2788
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AK!F2788
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		40	AANZ!H2752
AIFTA	30/12/2022	2022	65	AI!F2748
AIFTA	31/12/2022 - 30/12/2023	2023	65	AI!G2748
AIFTA	31/12/2023 - 30/12/2024	2024	65	AI!H2748
AIFTA	31/12/2024 - 31/12/2025	2025	50	AI!I2748
AIFTA	01/01/2026 - 31/12/2026	2026	50	AI!J2748
AIFTA	01/01/2027 - 31/12/2027	2027	50	AI!K2748
VKFTA	2022	2022	50	VK!E2748
VKFTA	2023	2023	50	VK!F2748
VKFTA	2024	2024	50	VK!G2748
VKFTA	2025	2025	50	VK!H2748
VKFTA	2026	2026	50	VK!I2748
VKFTA	2027	2027	50	VK!J2748
VCFTA	2022	2022	*	VC!D2795
VCFTA	2023	2023	*	VC!E2795
VCFTA	2024	2024	*	VC!F2795
VCFTA	2025	2025	*	VC!G2795

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	*	VC!H2795
VCFTA	2027	2027	*	VC!I2795
VN-EAEU	2022	2022	*	EAV!D2792
VN-EAEU	2023	2023	*	EAV!E2792
VN-EAEU	2024	2024	*	EAV!F2792
VN-EAEU	2025	2025	*	EAV!G2792
VN-EAEU	2026	2026	*	EAV!H2792
VN-EAEU	2027	2027	*	EAV!I2792
AHKFTA	2022	2022	*	AKH!D2800
AHKFTA	2023	2023	*	AKH!E2800
AHKFTA	2024	2024	*	AKH!F2800
AHKFTA	2025	2025	*	AKH!G2800
AHKFTA	2026	2026	*	AKH!H2800
AHKFTA	2027	2027	*	AKH!I2800
EVFTA	2022	2022	34,3	EV-NK!D2771
EVFTA	2023	2023	27,5	EV-NK!E2771
EVFTA	2024	2024	20,6	EV-NK!F2771
EVFTA	2025	2025	13,7	EV-NK!G2771
EVFTA	2026	2026	6,8	EV-NK!H2771
EVFTA	2027	2027	0	EV-NK!I2771
UKVFTA	2022	2022	34,3	UKV!D2773
UKVFTA	2023	2023	27,5	UKV!E2773
UKVFTA	2024	2024	20,6	UKV!F2773
UKVFTA	2025	2025	13,7	UKV!G2773
UKVFTA	2026	2026	6,8	UKV!H2773
UKVFTA	2027	2027	0	UKV!I2773

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	39	CPTPP!D2767
CPTPP	(II)	2022 (DERIVED)	35	CPTPP!E2767
CPTPP	(III)	2023 (DERIVED)	30	CPTPP!F2767
CPTPP	(IV)	2024 (DERIVED)	25	CPTPP!G2767
CPTPP	(V)	2025 (DERIVED)	20	CPTPP!H2767
CPTPP	(VI)	2026 (DERIVED)	15	CPTPP!I2767
CPTPP	(VII)	2027 (DERIVED)	10	CPTPP!J2767
RCEP A	2022	2022	51,3	RCEPT-A!D2792
RCEP A	2023	2023	47,7	RCEPT-A!E2792
RCEP A	2024	2024	44	RCEPT-A!F2792
RCEP A	2025	2025	40,3	RCEPT-A!G2792
RCEP A	2026	2026	36,7	RCEPT-A!H2792
RCEP A	2027	2027	33	RCEPT-A!I2792
RCEP B	2022	2022	51,3	B!D2792
RCEP B	2023	2023	47,7	B!E2792
RCEP B	2024	2024	44	B!F2792
RCEP B	2025	2025	40,3	B!G2792
RCEP B	2026	2026	36,7	B!H2792
RCEP B	2027	2027	33	B!I2792
RCEP C	2022	2022	52,3	C!D2792
RCEP C	2023	2023	49,5	C!E2792
RCEP C	2024	2024	46,8	C!F2792
RCEP C	2025	2025	44	C!G2792
RCEP C	2026	2026	41,3	C!H2792
RCEP C	2027	2027	38,5	C!I2792
RCEP D	2022	2022	55	D!D2792

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	55	D!E2792
RCEP D	2024	2024	55	D!F2792
RCEP D	2025	2025	55	D!G2792
RCEP D	2026	2026	55	D!H2792
RCEP D	2027	2027	55	D!I2792
RCEP E	2022	2022	55	E!D2795
RCEP E	2023	2023	55	E!E2795
RCEP E	2024	2024	55	E!F2795
RCEP E	2025	2025	55	E!G2795
RCEP E	2026	2026	55	E!H2795
RCEP E	2027	2027	55	E!I2795
RCEP F	2022	2022	51,3	F!D2792
RCEP F	2023	2023	47,7	F!E2792
RCEP F	2024	2024	44	F!F2792
RCEP F	2025	2025	40,3	F!G2792
RCEP F	2026	2026	36,7	F!H2792
RCEP F	2027	2027	33	F!I2792
VIFTA	2024	2024	*	VI!F2606
VIFTA	2025	2025	*	VI!G2606
VIFTA	2026	2026	*	VI!H2606
VIFTA	2027	2027	*	VI!I2606

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación

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.	Instrumento citado en la fuente; vigencia no verificada
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): HH NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg)		23/2019/QĐ-TTg	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "15; M: 20" has a general 15% and an "M:" 20% rate (commonly read as the Mexico schedule – verify).		115/2022/NĐ-CP	Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.	No verificado – requiere comprobación
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "15; M: 20", the FTA schedule for period (VI) shows "15".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	No verificado – requiere comprobación
FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 50%, AJCEP 50%, AKFTA 50%, VKFTA 50%, RCEP (Anexo D) 55%, RCEP (Anexo E) 55%: the preferential rate is equal to or higher than the MFN rate (50%) in the source tariff – claiming the FTA brings no saving.	MFN 50%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	No verificado – requiere comprobación
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2205.90 has 2 lines; 2205.90.10 is distinguished from its siblings by: Of an alcoholic strength by volume not exceeding 15% vol..	2205.90.20 Of an alcoholic strength by volume exceeding 15% vol.	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación
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.	No verificado – requiere comprobación
TAX-001	YELLOW	Several VAT rates	The VAT column shows "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL2: Rượu theo quy định của Luật Phòng, chống tác hại của rượu, bia		174/2025/NĐ-CP - PL2	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	No verificado – requiere comprobación
TAX-002	YELLOW	Subject to excise tax	The excise column shows "35".		66/2025/QH15	Determine the excise rate from the 2026 excise schedule (Law 66/2025/QH15).	No verificado – requiere comprobación

TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 2205.90.10. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	No verificado – requiere comprobación
DQ-001	GREEN	MFN rate present in the source	The MFN rate 50% for 2205.90.10 was checked against BT2026 (cell BT2026!N2804), 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.	Cotejado con el archivo arancelario de origen

Política de la partida

Política de la partida
HH NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg)
HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.