Vietnam Tariff Intelligence

# Detalle del SA 2205.90.20

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|---|---|
| **Código SA** | 2205.90.20 |
| **Descripción** | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances / - Other: / - - Of an alcoholic strength by volume exceeding 15% vol. |
| **Unidad** | lít/kg |
| **Generado** | 12/11/2026 06:34:25 |
| **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/22059020/ |

## 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!K2805 |
| Preferencial (NMF) | 50 | 50% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N2805 |
| IVA | 10/8 | 10 / 8 (varios tipos) | 174/2025/NĐ-CP - PL2 | | BT2026!Q2805 |
| Impuesto especial al consumo | 35/65 | 35 / 65 (varios tipos) | 66/2025/QH15 | 2025-06-14 | BT2026!CG2805 |
| 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!E2786 |
| ATIGA | 2022 | 2022 | 0 | AT!E2747 |
| ATIGA | 2023 | 2023 | 0 | AT!F2747 |
| ATIGA | 2024 | 2024 | 0 | AT!G2747 |
| ATIGA | 2025 | 2025 | 0 | AT!H2747 |
| ATIGA | 2026 | 2026 | 0 | AT!I2747 |
| ATIGA | 2027 | 2027 | 0 | AT!J2747 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 65 | AJ!E2785 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 50 | AJ!F2785 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 50 | AJ!G2785 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 50 | AJ!H2785 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 50 | AJ!I2785 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 50 | AJ!J2785 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 65 | VJ!E2789 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 65 | VJ!F2789 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 50 | VJ!G2789 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H2789 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I2789 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J2789 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 50 | AK!F2789 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 40 | AANZ!H2753 |
| AIFTA | 30/12/2022 | 2022 | 65 | AI!F2749 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 65 | AI!G2749 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 65 | AI!H2749 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 50 | AI!I2749 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 50 | AI!J2749 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 50 | AI!K2749 |
| VKFTA | 2022 | 2022 | 50 | VK!E2749 |
| VKFTA | 2023 | 2023 | 50 | VK!F2749 |
| VKFTA | 2024 | 2024 | 50 | VK!G2749 |
| VKFTA | 2025 | 2025 | 50 | VK!H2749 |
| VKFTA | 2026 | 2026 | 50 | VK!I2749 |
| VKFTA | 2027 | 2027 | 50 | VK!J2749 |
| VCFTA | 2022 | 2022 | * | VC!D2796 |
| VCFTA | 2023 | 2023 | * | VC!E2796 |
| VCFTA | 2024 | 2024 | * | VC!F2796 |
| VCFTA | 2025 | 2025 | * | VC!G2796 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | * | VC!H2796 |
| VCFTA | 2027 | 2027 | * | VC!I2796 |
| VN-EAEU | 2022 | 2022 | * | EAV!D2793 |
| VN-EAEU | 2023 | 2023 | * | EAV!E2793 |
| VN-EAEU | 2024 | 2024 | * | EAV!F2793 |
| VN-EAEU | 2025 | 2025 | * | EAV!G2793 |
| VN-EAEU | 2026 | 2026 | * | EAV!H2793 |
| VN-EAEU | 2027 | 2027 | * | EAV!I2793 |
| AHKFTA | 2022 | 2022 | * | AKH!D2801 |
| AHKFTA | 2023 | 2023 | * | AKH!E2801 |
| AHKFTA | 2024 | 2024 | * | AKH!F2801 |
| AHKFTA | 2025 | 2025 | * | AKH!G2801 |
| AHKFTA | 2026 | 2026 | * | AKH!H2801 |
| AHKFTA | 2027 | 2027 | * | AKH!I2801 |
| EVFTA | 2022 | 2022 | 34,3 | EV-NK!D2772 |
| EVFTA | 2023 | 2023 | 27,5 | EV-NK!E2772 |
| EVFTA | 2024 | 2024 | 20,6 | EV-NK!F2772 |
| EVFTA | 2025 | 2025 | 13,7 | EV-NK!G2772 |
| EVFTA | 2026 | 2026 | 6,8 | EV-NK!H2772 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I2772 |
| UKVFTA | 2022 | 2022 | 34,3 | UKV!D2774 |
| UKVFTA | 2023 | 2023 | 27,5 | UKV!E2774 |
| UKVFTA | 2024 | 2024 | 20,6 | UKV!F2774 |
| UKVFTA | 2025 | 2025 | 13,7 | UKV!G2774 |
| UKVFTA | 2026 | 2026 | 6,8 | UKV!H2774 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I2774 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 39 | CPTPP!D2768 |
| CPTPP | (II) | 2022 (DERIVED) | 35 | CPTPP!E2768 |
| CPTPP | (III) | 2023 (DERIVED) | 30 | CPTPP!F2768 |
| CPTPP | (IV) | 2024 (DERIVED) | 25 | CPTPP!G2768 |
| CPTPP | (V) | 2025 (DERIVED) | 20 | CPTPP!H2768 |
| CPTPP | (VI) | 2026 (DERIVED) | 15 | CPTPP!I2768 |
| CPTPP | (VII) | 2027 (DERIVED) | 10 | CPTPP!J2768 |
| RCEP A | 2022 | 2022 | 51,3 | RCEPT-A!D2793 |
| RCEP A | 2023 | 2023 | 47,7 | RCEPT-A!E2793 |
| RCEP A | 2024 | 2024 | 44 | RCEPT-A!F2793 |
| RCEP A | 2025 | 2025 | 40,3 | RCEPT-A!G2793 |
| RCEP A | 2026 | 2026 | 36,7 | RCEPT-A!H2793 |
| RCEP A | 2027 | 2027 | 33 | RCEPT-A!I2793 |
| RCEP B | 2022 | 2022 | 51,3 | B!D2793 |
| RCEP B | 2023 | 2023 | 47,7 | B!E2793 |
| RCEP B | 2024 | 2024 | 44 | B!F2793 |
| RCEP B | 2025 | 2025 | 40,3 | B!G2793 |
| RCEP B | 2026 | 2026 | 36,7 | B!H2793 |
| RCEP B | 2027 | 2027 | 33 | B!I2793 |
| RCEP C | 2022 | 2022 | 52,3 | C!D2793 |
| RCEP C | 2023 | 2023 | 49,5 | C!E2793 |
| RCEP C | 2024 | 2024 | 46,8 | C!F2793 |
| RCEP C | 2025 | 2025 | 44 | C!G2793 |
| RCEP C | 2026 | 2026 | 41,3 | C!H2793 |
| RCEP C | 2027 | 2027 | 38,5 | C!I2793 |
| RCEP D | 2022 | 2022 | 55 | D!D2793 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 55 | D!E2793 |
| RCEP D | 2024 | 2024 | 55 | D!F2793 |
| RCEP D | 2025 | 2025 | 55 | D!G2793 |
| RCEP D | 2026 | 2026 | 55 | D!H2793 |
| RCEP D | 2027 | 2027 | 55 | D!I2793 |
| RCEP E | 2022 | 2022 | 55 | E!D2796 |
| RCEP E | 2023 | 2023 | 55 | E!E2796 |
| RCEP E | 2024 | 2024 | 55 | E!F2796 |
| RCEP E | 2025 | 2025 | 55 | E!G2796 |
| RCEP E | 2026 | 2026 | 55 | E!H2796 |
| RCEP E | 2027 | 2027 | 55 | E!I2796 |
| RCEP F | 2022 | 2022 | 51,3 | F!D2793 |
| RCEP F | 2023 | 2023 | 47,7 | F!E2793 |
| RCEP F | 2024 | 2024 | 44 | F!F2793 |
| RCEP F | 2025 | 2025 | 40,3 | F!G2793 |
| RCEP F | 2026 | 2026 | 36,7 | F!H2793 |
| RCEP F | 2027 | 2027 | 33 | F!I2793 |
| VIFTA | 2024 | 2024 | * | VI!F2607 |
| VIFTA | 2025 | 2025 | * | VI!G2607 |
| VIFTA | 2026 | 2026 | * | VI!H2607 |
| VIFTA | 2027 | 2027 | * | VI!I2607 |

## 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; 2205.90.20 is distinguished from its siblings by: Of an alcoholic strength by volume exceeding 15% vol.. | 2205.90.10 Of an alcoholic strength by volume not 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 "35/65". | | 66/2025/QH15 | Determine the excise rate from the 2026 excise schedule (Law 66/2025/QH15). | No verificado – requiere comprobación |

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|---|---|---|---|---|---|---|---|
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 2205.90.20. 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 2205.90.20 was checked against BT2026 (cell BT2026!N2805), 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.