Vietnam Tariff Intelligence

Detalle del SA 2206.00.91

Código SA	2206.00.91
Descripción	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included / - Other: / - - Other rice wine (including medicated rice wine)
Unidad	lít/kg
Generado	05/11/2026 20:45:04
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/22060091/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	82.5	82,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2818
Preferencial (NMF)	55	55%	26/2023/NĐ-CP	2023-07-15	BT2026!N2818
IVA	10/8	10 / 8 (varios tipos)	174/2025/NĐ-CP - PL2		BT2026!Q2818
Impuesto especial al consumo	35/65	35 / 65 (varios tipos)	66/2025/QH15	2025-06-14	BT2026!CG2818
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

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
VIFTA	55	55%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/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
VCFTA	59	59%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AHKFTA	*	* no elegible	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	No elegible (*)
VN-EAEU	*	* no elegible	Arancel consolidado BT2026	2026	EAV	113/2022/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!E2800
ATIGA	2022	2022	0	AT!E2761
ATIGA	2023	2023	0	AT!F2761
ATIGA	2024	2024	0	AT!G2761
ATIGA	2025	2025	0	AT!H2761
ATIGA	2026	2026	0	AT!I2761
ATIGA	2027	2027	0	AT!J2761
AJCEP	30/12/2022 - 31/3/2023	2022	65	AJ!E2799
AJCEP	01/4/2023 - 31/3/2024	2023	50	AJ!F2799
AJCEP	01/4/2024 - 31/3/2025	2024	50	AJ!G2799
AJCEP	01/4/2025 - 31/3/2026	2025	50	AJ!H2799

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	50	AJ!I2799
AJCEP	01/4/2027 - 31/3/2028	2027	50	AJ!J2799
VJEPA	30/12/2022 - 31/3/2023	2022	65	VJ!E2803
VJEPA	01/4/2023 - 31/3/2024	2023	65	VJ!F2803
VJEPA	01/4/2024 - 31/3/2025	2024	50	VJ!G2803
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2803
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2803
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2803
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AK!F2803
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		40	AANZ!H2767
AIFTA	30/12/2022	2022	65	AI!F2763
AIFTA	31/12/2022 - 30/12/2023	2023	65	AI!G2763
AIFTA	31/12/2023 - 30/12/2024	2024	65	AI!H2763
AIFTA	31/12/2024 - 31/12/2025	2025	50	AI!I2763
AIFTA	01/01/2026 - 31/12/2026	2026	50	AI!J2763
AIFTA	01/01/2027 - 31/12/2027	2027	50	AI!K2763
VKFTA	2022	2022	50	VK!E2763
VKFTA	2023	2023	50	VK!F2763
VKFTA	2024	2024	50	VK!G2763
VKFTA	2025	2025	50	VK!H2763
VKFTA	2026	2026	50	VK!I2763
VKFTA	2027	2027	50	VK!J2763
VCFTA	2022	2022	59	VC!D2810
VCFTA	2023	2023	59	VC!E2810
VCFTA	2024	2024	59	VC!F2810
VCFTA	2025	2025	59	VC!G2810

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	59	VC!H2810
VCFTA	2027	2027	59	VC!I2810
VN-EAEU	2022	2022	*	EAV!D2807
VN-EAEU	2023	2023	*	EAV!E2807
VN-EAEU	2024	2024	*	EAV!F2807
VN-EAEU	2025	2025	*	EAV!G2807
VN-EAEU	2026	2026	*	EAV!H2807
VN-EAEU	2027	2027	*	EAV!I2807
AHKFTA	2022	2022	*	AKH!D2815
AHKFTA	2023	2023	*	AKH!E2815
AHKFTA	2024	2024	*	AKH!F2815
AHKFTA	2025	2025	*	AKH!G2815
AHKFTA	2026	2026	*	AKH!H2815
AHKFTA	2027	2027	*	AKH!I2815
EVFTA	2022	2022	34,3	EV-NK!D2786
EVFTA	2023	2023	27,5	EV-NK!E2786
EVFTA	2024	2024	20,6	EV-NK!F2786
EVFTA	2025	2025	13,7	EV-NK!G2786
EVFTA	2026	2026	6,8	EV-NK!H2786
EVFTA	2027	2027	0	EV-NK!I2786
UKVFTA	2022	2022	34,3	UKV!D2788
UKVFTA	2023	2023	27,5	UKV!E2788
UKVFTA	2024	2024	20,6	UKV!F2788
UKVFTA	2025	2025	13,7	UKV!G2788
UKVFTA	2026	2026	6,8	UKV!H2788
UKVFTA	2027	2027	0	UKV!I2788

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	39	CPTPP!D2782
CPTPP	(II)	2022 (DERIVED)	35	CPTPP!E2782
CPTPP	(III)	2023 (DERIVED)	30	CPTPP!F2782
CPTPP	(IV)	2024 (DERIVED)	25	CPTPP!G2782
CPTPP	(V)	2025 (DERIVED)	20	CPTPP!H2782
CPTPP	(VI)	2026 (DERIVED)	15	CPTPP!I2782
CPTPP	(VII)	2027 (DERIVED)	10	CPTPP!J2782
RCEP A	2022	2022	51,3	RCEPT-A!D2807
RCEP A	2023	2023	47,7	RCEPT-A!E2807
RCEP A	2024	2024	44	RCEPT-A!F2807
RCEP A	2025	2025	40,3	RCEPT-A!G2807
RCEP A	2026	2026	36,7	RCEPT-A!H2807
RCEP A	2027	2027	33	RCEPT-A!I2807
RCEP B	2022	2022	51,3	B!D2807
RCEP B	2023	2023	47,7	B!E2807
RCEP B	2024	2024	44	B!F2807
RCEP B	2025	2025	40,3	B!G2807
RCEP B	2026	2026	36,7	B!H2807
RCEP B	2027	2027	33	B!I2807
RCEP C	2022	2022	52,3	C!D2807
RCEP C	2023	2023	49,5	C!E2807
RCEP C	2024	2024	46,8	C!F2807
RCEP C	2025	2025	44	C!G2807
RCEP C	2026	2026	41,3	C!H2807
RCEP C	2027	2027	38,5	C!I2807
RCEP D	2022	2022	55	D!D2807

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	55	D!E2807
RCEP D	2024	2024	55	D!F2807
RCEP D	2025	2025	55	D!G2807
RCEP D	2026	2026	55	D!H2807
RCEP D	2027	2027	55	D!I2807
RCEP E	2022	2022	55	E!D2810
RCEP E	2023	2023	55	E!E2810
RCEP E	2024	2024	55	E!F2810
RCEP E	2025	2025	55	E!G2810
RCEP E	2026	2026	55	E!H2810
RCEP E	2027	2027	55	E!I2810
RCEP F	2022	2022	51,3	F!D2807
RCEP F	2023	2023	47,7	F!E2807
RCEP F	2024	2024	44	F!F2807
RCEP F	2025	2025	40,3	F!G2807
RCEP F	2026	2026	36,7	F!H2807
RCEP F	2027	2027	33	F!I2807
VIFTA	2024	2024	55	VI!F2620
VIFTA	2025	2025	55	VI!G2620
VIFTA	2026	2026	55	VI!H2620
VIFTA	2027	2027	55	VI!I2620

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	RCEP (Anexo D) 55%, RCEP (Anexo E) 55%, VIFTA 55%, VCFTA 59%: the preferential rate is equal to or higher than the MFN rate (55%) in the source tariff – claiming the FTA brings no saving.	MFN 55%		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 2206.00 has 10 lines; 2206.00.91 is distinguished from its siblings by: Other rice wine (including medicated rice wine).	2206.00.10 Cider or perry; 2206.00.20 Saké; 2206.00.31 In container holding 2 l or less; 2206.00.39 Other; 2206.00.41 Of an alcoholic strength by volume not exceeding 1.14% vol.; 2206.00.49 Other	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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 2206.00.91. 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 55% for 2206.00.91 was checked against BT2026 (cell BT2026!N2818), 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.