Vietnam Tariff Intelligence

HS 2202.91.00 detail

HS code	2202.91.00
Description	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09 / - Other: / - - Non-alcoholic beer
Unit	lít/kg
Generated	09/11/2026 21:23:33
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/22029100/

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!K2755
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N2755
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q2755
Excise tax	65	65%	66/2025/QH15	2025-06-14	BT2026!CG2755
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-TH)	0% (except TH)	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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-TH)	0% (except TH)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	14	14%	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!E2733
ATIGA	2022	2022	0	AT!E2694
ATIGA	2023	2023	0	AT!F2694
ATIGA	2024	2024	0	AT!G2694
ATIGA	2025	2025	0	AT!H2694
ATIGA	2026	2026	0	AT!I2694
ATIGA	2027	2027	0	AT!J2694
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2732
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2732
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2732

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2732
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2732
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2732
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2736
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2736
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2736
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2736
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2736
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2736
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2736
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2700
AIFTA	30/12/2022	2022	0	AI!F2696
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2696
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2696
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2696
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2696
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2696
VKFTA	2022	2022	0	VK!E2696
VKFTA	2023	2023	0	VK!F2696
VKFTA	2024	2024	0	VK!G2696
VKFTA	2025	2025	0	VK!H2696
VKFTA	2026	2026	0	VK!I2696
VKFTA	2027	2027	0	VK!J2696
VCFTA	2022	2022	6	VC!D2743
VCFTA	2023	2023	3	VC!E2743
VCFTA	2024	2024	0	VC!F2743

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2743
VCFTA	2026	2026	0	VC!H2743
VCFTA	2027	2027	0	VC!I2743
VN-EAEU	2022	2022	0	EAV!D2740
VN-EAEU	2023	2023	0	EAV!E2740
VN-EAEU	2024	2024	0	EAV!F2740
VN-EAEU	2025	2025	0	EAV!G2740
VN-EAEU	2026	2026	0	EAV!H2740
VN-EAEU	2027	2027	0	EAV!I2740
AHKFTA	2022	2022	12	AKH!D2748
AHKFTA	2023	2023	8	AKH!E2748
AHKFTA	2024	2024	8	AKH!F2748
AHKFTA	2025	2025	4	AKH!G2748
AHKFTA	2026	2026	4	AKH!H2748
AHKFTA	2027	2027	0	AKH!I2748
EVFTA	2022	2022	12,5	EV-NK!D2719
EVFTA	2023	2023	10	EV-NK!E2719
EVFTA	2024	2024	7,5	EV-NK!F2719
EVFTA	2025	2025	5	EV-NK!G2719
EVFTA	2026	2026	2,5	EV-NK!H2719
EVFTA	2027	2027	0	EV-NK!I2719
UKVFTA	2022	2022	12,5	UKV!D2721
UKVFTA	2023	2023	10	UKV!E2721
UKVFTA	2024	2024	7,5	UKV!F2721
UKVFTA	2025	2025	5	UKV!G2721
UKVFTA	2026	2026	2,5	UKV!H2721

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2721
CPTPP	(I)	2021 (DERIVED)	12	CPTPP!D2715
CPTPP	(II)	2022 (DERIVED)	8	CPTPP!E2715
CPTPP	(III)	2023 (DERIVED)	4	CPTPP!F2715
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2715
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2715
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2715
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2715
RCEP A	2022	2022	18	RCEPT-A!D2740
RCEP A	2023	2023	16	RCEPT-A!E2740
RCEP A	2024	2024	14	RCEPT-A!F2740
RCEP A	2025	2025	12	RCEPT-A!G2740
RCEP A	2026	2026	10	RCEPT-A!H2740
RCEP A	2027	2027	8	RCEPT-A!I2740
RCEP B	2022	2022	18	B!D2740
RCEP B	2023	2023	16	B!E2740
RCEP B	2024	2024	14	B!F2740
RCEP B	2025	2025	12	B!G2740
RCEP B	2026	2026	10	B!H2740
RCEP B	2027	2027	8	B!I2740
RCEP C	2022	2022	18	C!D2740
RCEP C	2023	2023	16	C!E2740
RCEP C	2024	2024	14	C!F2740
RCEP C	2025	2025	12	C!G2740
RCEP C	2026	2026	10	C!H2740
RCEP C	2027	2027	8	C!I2740

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D2740
RCEP D	2023	2023	16,4	D!E2740
RCEP D	2024	2024	14,5	D!F2740
RCEP D	2025	2025	12,7	D!G2740
RCEP D	2026	2026	10,9	D!H2740
RCEP D	2027	2027	9,1	D!I2740
RCEP E	2022	2022	18	E!D2743
RCEP E	2023	2023	16	E!E2743
RCEP E	2024	2024	14	E!F2743
RCEP E	2025	2025	12	E!G2743
RCEP E	2026	2026	10	E!H2743
RCEP E	2027	2027	8	E!I2743
RCEP F	2022	2022	18	F!D2740
RCEP F	2023	2023	16	F!E2740
RCEP F	2024	2024	14	F!F2740
RCEP F	2025	2025	12	F!G2740
RCEP F	2026	2026	10	F!H2740
RCEP F	2027	2027	8	F!I2740
VIFTA	2024	2024	18	VI!F2557
VIFTA	2025	2025	16	VI!G2557
VIFTA	2026	2026	14	VI!H2557
VIFTA	2027	2027	12	VI!I2557

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 "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL2: Bia 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).	Not verified – check required
TAX-002	YELLOW	Subject to excise tax	The excise column shows "65".		66/2025/QH15	Determine the excise rate from the 2026 excise schedule (Law 66/2025/QH15).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 2202.91.00. 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 2202.91.00 was checked against BT2026 (cell BT2026!N2755), 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.