Vietnam Tariff Intelligence

HS 2202.99.50 detail

HS code	2202.99.50
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: / - - Other: / - - - Other non-aerated beverages ready for immediate consumption without dilution
Unit	lít/kg
Generated	06/11/2026 04:13:05
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/22029950/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2761
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N2761
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q2761
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 (-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	3,7	3.7%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,7	3.7%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	6	6%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	16,4	16.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	30	30%	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!E2739
ATIGA	2022	2022	0	AT!E2700
ATIGA	2023	2023	0	AT!F2700
ATIGA	2024	2024	0	AT!G2700
ATIGA	2025	2025	0	AT!H2700
ATIGA	2026	2026	0	AT!I2700
ATIGA	2027	2027	0	AT!J2700
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2738
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2738
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2738
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2738

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2738
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2738
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2742
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2742
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2742
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2742
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2742
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2742
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2742
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2706
AIFTA	30/12/2022	2022	0	AI!F2702
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2702
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2702
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2702
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2702
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2702
VKFTA	2022	2022	0	VK!E2702
VKFTA	2023	2023	0	VK!F2702
VKFTA	2024	2024	0	VK!G2702
VKFTA	2025	2025	0	VK!H2702
VKFTA	2026	2026	0	VK!I2702
VKFTA	2027	2027	0	VK!J2702
VCFTA	2022	2022	7	VC!D2749
VCFTA	2023	2023	3	VC!E2749
VCFTA	2024	2024	0	VC!F2749
VCFTA	2025	2025	0	VC!G2749

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H2749
VCFTA	2027	2027	0	VC!I2749
VN-EAEU	2022	2022	0	EAV!D2746
VN-EAEU	2023	2023	0	EAV!E2746
VN-EAEU	2024	2024	0	EAV!F2746
VN-EAEU	2025	2025	0	EAV!G2746
VN-EAEU	2026	2026	0	EAV!H2746
VN-EAEU	2027	2027	0	EAV!I2746
AHKFTA	2022	2022	18	AKH!D2754
AHKFTA	2023	2023	12	AKH!E2754
AHKFTA	2024	2024	12	AKH!F2754
AHKFTA	2025	2025	6	AKH!G2754
AHKFTA	2026	2026	6	AKH!H2754
AHKFTA	2027	2027	0	AKH!I2754
EVFTA	2022	2022	18,7	EV-NK!D2725
EVFTA	2023	2023	15	EV-NK!E2725
EVFTA	2024	2024	11,2	EV-NK!F2725
EVFTA	2025	2025	7,5	EV-NK!G2725
EVFTA	2026	2026	3,7	EV-NK!H2725
EVFTA	2027	2027	0	EV-NK!I2725
UKVFTA	2022	2022	18,7	UKV!D2727
UKVFTA	2023	2023	15	UKV!E2727
UKVFTA	2024	2024	11,2	UKV!F2727
UKVFTA	2025	2025	7,5	UKV!G2727
UKVFTA	2026	2026	3,7	UKV!H2727
UKVFTA	2027	2027	0	UKV!I2727

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	14,5	CPTPP!D2721
CPTPP	(II)	2022 (DERIVED)	9,7	CPTPP!E2721
CPTPP	(III)	2023 (DERIVED)	4,8	CPTPP!F2721
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2721
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2721
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2721
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2721
RCEP A	2022	2022	27	RCEPT-A!D2746
RCEP A	2023	2023	24	RCEPT-A!E2746
RCEP A	2024	2024	21	RCEPT-A!F2746
RCEP A	2025	2025	18	RCEPT-A!G2746
RCEP A	2026	2026	15	RCEPT-A!H2746
RCEP A	2027	2027	12	RCEPT-A!I2746
RCEP B	2022	2022	27	B!D2746
RCEP B	2023	2023	24	B!E2746
RCEP B	2024	2024	21	B!F2746
RCEP B	2025	2025	18	B!G2746
RCEP B	2026	2026	15	B!H2746
RCEP B	2027	2027	12	B!I2746
RCEP C	2022	2022	27	C!D2746
RCEP C	2023	2023	24	C!E2746
RCEP C	2024	2024	21	C!F2746
RCEP C	2025	2025	18	C!G2746
RCEP C	2026	2026	15	C!H2746
RCEP C	2027	2027	12	C!I2746
RCEP D	2022	2022	27,3	D!D2746

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	24,5	D!E2746
RCEP D	2024	2024	21,8	D!F2746
RCEP D	2025	2025	19,1	D!G2746
RCEP D	2026	2026	16,4	D!H2746
RCEP D	2027	2027	13,6	D!I2746
RCEP E	2022	2022	27	E!D2749
RCEP E	2023	2023	24	E!E2749
RCEP E	2024	2024	21	E!F2749
RCEP E	2025	2025	18	E!G2749
RCEP E	2026	2026	15	E!H2749
RCEP E	2027	2027	12	E!I2749
RCEP F	2022	2022	27	F!D2746
RCEP F	2023	2023	24	F!E2746
RCEP F	2024	2024	21	F!F2746
RCEP F	2025	2025	18	F!G2746
RCEP F	2026	2026	15	F!H2746
RCEP F	2027	2027	12	F!I2746
VIFTA	2024	2024	30	VI!F2563
VIFTA	2025	2025	30	VI!G2563
VIFTA	2026	2026	30	VI!H2563
VIFTA	2027	2027	30	VI!I2563

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
FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 30%: the preferential rate is equal to or higher than the MFN rate (30%) in the source tariff – claiming the FTA brings no saving.	MFN 30%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2202.99 has 6 lines; 2202.99.50 is distinguished from its siblings by: Other non-aerated beverages ready for immediate consumption without dilution.	2202.99.10 Flavoured UHT milk based drinks; 2202.99.20 Soya milk drinks; 2202.99.30 Coconut water based drinks; 2202.99.40 Coffee based drinks or coffee flavoured drinks; 2202.99.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
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: Nước giải khát theo Tiêu chuẩn quốc gia (TCVN) có hàm lượng đường trên 5g/100ml		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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 2202.99.50. 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 30% for 2202.99.50 was checked against BT2026 (cell BT2026!N2761), 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.