Vietnam Tariff Intelligence

# HS 2207.10.00 detail

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|---|---|
| **HS code** | 2207.10.00 |
| **Description** | Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength / - Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher |
| **Unit** | lít/kg |
| **Generated** | 12/11/2026 11:58:15 |
| **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/22071000/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 60 | 60% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K2821 |
| Preferential (MFN) | 40 | 40% | 73/2025/NĐ-CP | 2025-03-31 | BT2026!N2821 |
| VAT | 10/8 | 10 / 8 (several rates) | 174/2025/NĐ-CP - PL2 | | BT2026!Q2821 |
| Excise tax | 65 | 65% | 66/2025/QH15 | 2025-06-14 | BT2026!CG2821 |
| 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 |
|---|---|---|---|---|---|---|---|
| ACFTA | 0 (-ID, LA, MM) | 0% (except ID, LA, MM) | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| 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(-ID, MM) | 0% (except ID, MM) | 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 |
| 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 |
| VNCU | 0 | 0% | Consolidated BT2026 | 2023 - 2027 | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Ad valorem |
| AANZFTA | 5 | 5% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| CPTPP | 10; M: 13,3 | 10% · M: 13.3% | Consolidated BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 14,5 | 14.5% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 14,5 | 14.5% | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 26,7 | 26.7% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 26,7 | 26.7% | 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 F) | 26,7 | 26.7% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 30 | 30% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 40 | 40% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 40 | 40% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VCFTA | 40 | 40% | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VN-CAM | | No data | No data | | S | 56/2026/NĐ-CP | No data |
| AHKFTA | * | * not eligible | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Not eligible (*) |
| VIFTA | * | * not eligible | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Not eligible (*) |

## Rate history / phase-down by year

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E2804 |
| ATIGA | 2022 | 2022 | 0 | AT!E2765 |
| ATIGA | 2023 | 2023 | 0 | AT!F2765 |
| ATIGA | 2024 | 2024 | 0 | AT!G2765 |
| ATIGA | 2025 | 2025 | 0 | AT!H2765 |
| ATIGA | 2026 | 2026 | 0 | AT!I2765 |
| ATIGA | 2027 | 2027 | 0 | AT!J2765 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E2803 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F2803 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G2803 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H2803 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I2803 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J2803 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E2807 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F2807 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G2807 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H2807 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I2807 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J2807 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F2807 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AANZ!H2771 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F2767 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G2767 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H2767 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I2767 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J2767 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K2767 |
| VKFTA | 2022 | 2022 | 0 | VK!E2767 |
| VKFTA | 2023 | 2023 | 0 | VK!F2767 |
| VKFTA | 2024 | 2024 | 0 | VK!G2767 |
| VKFTA | 2025 | 2025 | 0 | VK!H2767 |
| VKFTA | 2026 | 2026 | 0 | VK!I2767 |
| VKFTA | 2027 | 2027 | 0 | VK!J2767 |
| VCFTA | 2022 | 2022 | 40 | VC!D2814 |
| VCFTA | 2023 | 2023 | 40 | VC!E2814 |
| VCFTA | 2024 | 2024 | 40 | VC!F2814 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 40 | VC!G2814 |
| VCFTA | 2026 | 2026 | 40 | VC!H2814 |
| VCFTA | 2027 | 2027 | 40 | VC!I2814 |
| VN-EAEU | 2022 | 2022 | 10,9 | EAV!D2811 |
| VN-EAEU | 2023 | 2023 | 7,3 | EAV!E2811 |
| VN-EAEU | 2024 | 2024 | 3,6 | EAV!F2811 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G2811 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H2811 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I2811 |
| VNCU | 2022 | 2022 | 0 | VNCU!D481 |
| VNCU | 2023 - 2027 | | 0 | VNCU!E481 |
| AHKFTA | 2022 | 2022 | * | AKH!D2819 |
| AHKFTA | 2023 | 2023 | * | AKH!E2819 |
| AHKFTA | 2024 | 2024 | * | AKH!F2819 |
| AHKFTA | 2025 | 2025 | * | AKH!G2819 |
| AHKFTA | 2026 | 2026 | * | AKH!H2819 |
| AHKFTA | 2027 | 2027 | * | AKH!I2819 |
| EVFTA | 2022 | 2022 | 29 | EV-NK!D2790 |
| EVFTA | 2023 | 2023 | 25,4 | EV-NK!E2790 |
| EVFTA | 2024 | 2024 | 21,8 | EV-NK!F2790 |
| EVFTA | 2025 | 2025 | 18,1 | EV-NK!G2790 |
| EVFTA | 2026 | 2026 | 14,5 | EV-NK!H2790 |
| EVFTA | 2027 | 2027 | 10,9 | EV-NK!I2790 |
| UKVFTA | 2022 | 2022 | 29 | UKV!D2792 |
| UKVFTA | 2023 | 2023 | 25,4 | UKV!E2792 |
| UKVFTA | 2024 | 2024 | 21,8 | UKV!F2792 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2025 | 2025 | 18,1 | UKV!G2792 |
| UKVFTA | 2026 | 2026 | 14,5 | UKV!H2792 |
| UKVFTA | 2027 | 2027 | 10,9 | UKV!I2792 |
| CPTPP | (I) | 2021 (DERIVED) | 26,6 | CPTPP!D2786 |
| CPTPP | (II) | 2022 (DERIVED) | 23,3 | CPTPP!E2786 |
| CPTPP | (III) | 2023 (DERIVED) | 20 | CPTPP!F2786 |
| CPTPP | (IV) | 2024 (DERIVED) | 16,6 | CPTPP!G2786 |
| CPTPP | (V) | 2025 (DERIVED) | 13,3 | CPTPP!H2786 |
| CPTPP | (VI) | 2026 (DERIVED) | 10 | CPTPP!I2786 |
| CPTPP | (VII) | 2027 (DERIVED) | 6,6 | CPTPP!J2786 |
| RCEP A | 2022 | 2022 | 37,3 | RCEPT-A!D2811 |
| RCEP A | 2023 | 2023 | 34,7 | RCEPT-A!E2811 |
| RCEP A | 2024 | 2024 | 32 | RCEPT-A!F2811 |
| RCEP A | 2025 | 2025 | 29,3 | RCEPT-A!G2811 |
| RCEP A | 2026 | 2026 | 26,7 | RCEPT-A!H2811 |
| RCEP A | 2027 | 2027 | 24 | RCEPT-A!I2811 |
| RCEP B | 2022 | 2022 | 37,3 | B!D2811 |
| RCEP B | 2023 | 2023 | 34,7 | B!E2811 |
| RCEP B | 2024 | 2024 | 32 | B!F2811 |
| RCEP B | 2025 | 2025 | 29,3 | B!G2811 |
| RCEP B | 2026 | 2026 | 26,7 | B!H2811 |
| RCEP B | 2027 | 2027 | 24 | B!I2811 |
| RCEP C | 2022 | 2022 | 38 | C!D2811 |
| RCEP C | 2023 | 2023 | 36 | C!E2811 |
| RCEP C | 2024 | 2024 | 34 | C!F2811 |
| RCEP C | 2025 | 2025 | 32 | C!G2811 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP C | 2026 | 2026 | 30 | C!H2811 |
| RCEP C | 2027 | 2027 | 28 | C!I2811 |
| RCEP D | 2022 | 2022 | 40 | D!D2811 |
| RCEP D | 2023 | 2023 | 40 | D!E2811 |
| RCEP D | 2024 | 2024 | 40 | D!F2811 |
| RCEP D | 2025 | 2025 | 40 | D!G2811 |
| RCEP D | 2026 | 2026 | 40 | D!H2811 |
| RCEP D | 2027 | 2027 | 40 | D!I2811 |
| RCEP E | 2022 | 2022 | 40 | E!D2814 |
| RCEP E | 2023 | 2023 | 40 | E!E2814 |
| RCEP E | 2024 | 2024 | 40 | E!F2814 |
| RCEP E | 2025 | 2025 | 40 | E!G2814 |
| RCEP E | 2026 | 2026 | 40 | E!H2814 |
| RCEP E | 2027 | 2027 | 40 | E!I2814 |
| RCEP F | 2022 | 2022 | 37,3 | F!D2811 |
| RCEP F | 2023 | 2023 | 34,7 | F!E2811 |
| RCEP F | 2024 | 2024 | 32 | F!F2811 |
| RCEP F | 2025 | 2025 | 29,3 | F!G2811 |
| RCEP F | 2026 | 2026 | 26,7 | F!H2811 |
| RCEP F | 2027 | 2027 | 24 | F!I2811 |
| VIFTA | 2024 | 2024 | * | VI!F2623 |
| VIFTA | 2025 | 2025 | * | VI!G2623 |
| VIFTA | 2026 | 2026 | * | VI!H2623 |
| VIFTA | 2027 | 2027 | * | VI!I2623 |

## 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): Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022) | | 2711/QĐ-BKHCN | Prepare inspection/certification filings under the cited instruments before clearance. | Instrument cited in source; validity not verified |
| 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. | Instrument cited in source; validity not verified |
| FTA-009 | YELLOW | CPTPP: separate "M:" rate | The CPTPP cell "10; M: 13,3" has a general 10% and an "M:" 13.3% 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. | Not verified – check required |
| FTA-010 | YELLOW | Consolidated vs FTA schedule discrepancy | CPTPP: consolidated BT2026 shows "10; M: 13,3", the FTA schedule for period (VI) shows "10". | | 115/2022/NĐ-CP | Check the original Decree and amendments to determine the correct rate. | Not verified – check required |
| FTA-013 | YELLOW | FTA rate not lower than MFN | RCEP (Annex D) 40%, RCEP (Annex E) 40%, VCFTA 40%: the preferential rate is equal to or higher than the MFN rate (40%) in the source tariff – claiming the FTA brings no saving. | MFN 40% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | 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: 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). | 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 2207.10.00. 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 40% for 2207.10.00 was checked against BT2026 (cell BT2026!N2821), basis 73/2025/NĐ-CP. | | 73/2025/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 NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg) |
| Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022) |

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.