Vietnam Tariff Intelligence

HS 2207.20.19 detail

HS code	2207.20.19
Description	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength / - Ethyl alcohol and other spirits, denatured, of any strength: / - - Denatured ethyl alcohol, including methylated spirits: / - - - Other
Unit	lít/kg
Generated	11/11/2026 19:56:36
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/22072019/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2825
Preferential (MFN)	5	5%	73/2025/NĐ-CP	2025-03-31	BT2026!N2825
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q2825
Excise tax	35/65	35 / 65 (several rates)	66/2025/QH15	2025-06-14	BT2026!CG2825
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, MY)	0% (except ID, MM, MY)	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	2,5/10; M: 3,3/13,3	2,5/10; M: 3,3/13,3	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Needs interpretation
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
EVFTA	7,2	7.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	7,2	7.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	13,3	13.3%	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)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	13,3	13.3%	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 D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/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!E2808
ATIGA	2022	2022	0	AT!E2769
ATIGA	2023	2023	0	AT!F2769
ATIGA	2024	2024	0	AT!G2769
ATIGA	2025	2025	0	AT!H2769
ATIGA	2026	2026	0	AT!I2769
ATIGA	2027	2027	0	AT!J2769
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2807
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2807
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2807

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2807
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2807
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2807
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2811
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2811
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2811
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2811
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2811
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2811
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2811
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H2775
AIFTA	30/12/2022	2022	0	AI!F2771
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2771
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2771
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2771
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2771
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2771
VKFTA	2022	2022	0	VK!E2771
VKFTA	2023	2023	0	VK!F2771
VKFTA	2024	2024	0	VK!G2771
VKFTA	2025	2025	0	VK!H2771
VKFTA	2026	2026	0	VK!I2771
VKFTA	2027	2027	0	VK!J2771
VCFTA	2022	2022	*	VC!D2818
VCFTA	2023	2023	*	VC!E2818
VCFTA	2024	2024	*	VC!F2818

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	*	VC!G2818
VCFTA	2026	2026	*	VC!H2818
VCFTA	2027	2027	*	VC!I2818
VN-EAEU	2022	2022	5,5	EAV!D2815
VN-EAEU	2023	2023	3,6	EAV!E2815
VN-EAEU	2024	2024	1,8	EAV!F2815
VN-EAEU	2025	2025	0	EAV!G2815
VN-EAEU	2026	2026	0	EAV!H2815
VN-EAEU	2027	2027	0	EAV!I2815
VNCU	2022	2022	0	VNCU!D485
VNCU	2023 - 2027		0	VNCU!E485
AHKFTA	2022	2022	*	AKH!D2823
AHKFTA	2023	2023	*	AKH!E2823
AHKFTA	2024	2024	*	AKH!F2823
AHKFTA	2025	2025	*	AKH!G2823
AHKFTA	2026	2026	*	AKH!H2823
AHKFTA	2027	2027	*	AKH!I2823
EVFTA	2022	2022	14,5	EV-NK!D2794
EVFTA	2023	2023	12,7	EV-NK!E2794
EVFTA	2024	2024	10,9	EV-NK!F2794
EVFTA	2025	2025	9	EV-NK!G2794
EVFTA	2026	2026	7,2	EV-NK!H2794
EVFTA	2027	2027	5,4	EV-NK!I2794
UKVFTA	2022	2022	14,5	UKV!D2796
UKVFTA	2023	2023	12,7	UKV!E2796
UKVFTA	2024	2024	10,9	UKV!F2796

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	9	UKV!G2796
UKVFTA	2026	2026	7,2	UKV!H2796
UKVFTA	2027	2027	5,4	UKV!I2796
CPTPP	(I)	2021 (DERIVED)		CPTPP!2790
CPTPP	(II)	2022 (DERIVED)		CPTPP!2790
CPTPP	(III)	2023 (DERIVED)		CPTPP!2790
CPTPP	(IV)	2024 (DERIVED)		CPTPP!2790
CPTPP	(V)	2025 (DERIVED)		CPTPP!2790
CPTPP	(VI)	2026 (DERIVED)		CPTPP!2790
CPTPP	(VII)	2027 (DERIVED)		CPTPP!2790
RCEP A	2022	2022	18,7	RCEPT-A!D2815
RCEP A	2023	2023	17,3	RCEPT-A!E2815
RCEP A	2024	2024	16	RCEPT-A!F2815
RCEP A	2025	2025	14,7	RCEPT-A!G2815
RCEP A	2026	2026	13,3	RCEPT-A!H2815
RCEP A	2027	2027	12	RCEPT-A!I2815
RCEP B	2022	2022	18,7	B!D2815
RCEP B	2023	2023	17,3	B!E2815
RCEP B	2024	2024	16	B!F2815
RCEP B	2025	2025	14,7	B!G2815
RCEP B	2026	2026	13,3	B!H2815
RCEP B	2027	2027	12	B!I2815
RCEP C	2022	2022	19	C!D2815
RCEP C	2023	2023	18	C!E2815
RCEP C	2024	2024	17	C!F2815
RCEP C	2025	2025	16	C!G2815

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	15	C!H2815
RCEP C	2027	2027	14	C!I2815
RCEP D	2022	2022	20	D!D2815
RCEP D	2023	2023	20	D!E2815
RCEP D	2024	2024	20	D!F2815
RCEP D	2025	2025	20	D!G2815
RCEP D	2026	2026	20	D!H2815
RCEP D	2027	2027	20	D!I2815
RCEP E	2022	2022	20	E!D2818
RCEP E	2023	2023	20	E!E2818
RCEP E	2024	2024	20	E!F2818
RCEP E	2025	2025	20	E!G2818
RCEP E	2026	2026	20	E!H2818
RCEP E	2027	2027	20	E!I2818
RCEP F	2022	2022	18,7	F!D2815
RCEP F	2023	2023	17,3	F!E2815
RCEP F	2024	2024	16	F!F2815
RCEP F	2025	2025	14,7	F!G2815
RCEP F	2026	2026	13,3	F!H2815
RCEP F	2027	2027	12	F!I2815
VIFTA	2024	2024	*	VI!F2627
VIFTA	2025	2025	*	VI!G2627
VIFTA	2026	2026	*	VI!H2627
VIFTA	2027	2027	*	VI!I2627

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-013	YELLOW	FTA rate not lower than MFN	AANZFTA 5%, EVFTA 7.2%, UKVFTA 7.2%, RCEP (Annex A) 13.3%, RCEP (Annex B) 13.3%, RCEP (Annex F) 13.3%, RCEP (Annex C) 15%, RCEP (Annex D) 20%, RCEP (Annex E) 20%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		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 2207.20 has 3 lines; 2207.20.19 is distinguished from its siblings by: Other.	2207.20.11 Ethyl alcohol of an alcoholic strength by volume exceeding 99% vol.; 2207.20.90 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: 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 "35/65".		66/2025/QH15	Determine the excise rate from the 2026 excise schedule (Law 66/2025/QH15).	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 2207.20.19. 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 5% for 2207.20.19 was checked against BT2026 (cell BT2026!N2825), 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.