Vietnam Tariff Intelligence

HS 2209.00.00 detail

HS code	2209.00.00
Description	Vinegar and substitutes for vinegar obtained from acetic acid
Unit	lít/kg
Generated	11/11/2026 15:02:37
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/22090000/

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!K2852
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N2852
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2852
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-KH)	0% (except KH)	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(-MM)	0% (except 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
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VIFTA	20	20%	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!E2837
ATIGA	2022	2022	0	AT!E2798
ATIGA	2023	2023	0	AT!F2798
ATIGA	2024	2024	0	AT!G2798
ATIGA	2025	2025	0	AT!H2798
ATIGA	2026	2026	0	AT!I2798
ATIGA	2027	2027	0	AT!J2798
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E2836
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2836
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2836

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2836
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2836
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2836
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2840
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2840
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2840
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2840
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2840
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2840
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2840
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2804
AIFTA	30/12/2022	2022	0	AI!F2800
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2800
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2800
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2800
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2800
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2800
VKFTA	2022	2022	0	VK!E2800
VKFTA	2023	2023	0	VK!F2800
VKFTA	2024	2024	0	VK!G2800
VKFTA	2025	2025	0	VK!H2800
VKFTA	2026	2026	0	VK!I2800
VKFTA	2027	2027	0	VK!J2800
VCFTA	2022	2022	4	VC!D2847
VCFTA	2023	2023	2	VC!E2847
VCFTA	2024	2024	0	VC!F2847

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2847
VCFTA	2026	2026	0	VC!H2847
VCFTA	2027	2027	0	VC!I2847
VN-EAEU	2022	2022	0	EAV!D2844
VN-EAEU	2023	2023	0	EAV!E2844
VN-EAEU	2024	2024	0	EAV!F2844
VN-EAEU	2025	2025	0	EAV!G2844
VN-EAEU	2026	2026	0	EAV!H2844
VN-EAEU	2027	2027	0	EAV!I2844
AHKFTA	2022	2022	12	AKH!D2852
AHKFTA	2023	2023	8	AKH!E2852
AHKFTA	2024	2024	8	AKH!F2852
AHKFTA	2025	2025	4	AKH!G2852
AHKFTA	2026	2026	4	AKH!H2852
AHKFTA	2027	2027	0	AKH!I2852
EVFTA	2022	2022	12,5	EV-NK!D2823
EVFTA	2023	2023	10	EV-NK!E2823
EVFTA	2024	2024	7,5	EV-NK!F2823
EVFTA	2025	2025	5	EV-NK!G2823
EVFTA	2026	2026	2,5	EV-NK!H2823
EVFTA	2027	2027	0	EV-NK!I2823
UKVFTA	2022	2022	12,5	UKV!D2825
UKVFTA	2023	2023	10	UKV!E2825
UKVFTA	2024	2024	7,5	UKV!F2825
UKVFTA	2025	2025	5	UKV!G2825
UKVFTA	2026	2026	2,5	UKV!H2825

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2825
CPTPP	(I)	2021 (DERIVED)	6,6	CPTPP!D2821
CPTPP	(II)	2022 (DERIVED)	3,3	CPTPP!E2821
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2821
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2821
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2821
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2821
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2821
RCEP A	2022	2022	0	RCEPT-A!D2844
RCEP A	2023	2023	0	RCEPT-A!E2844
RCEP A	2024	2024	0	RCEPT-A!F2844
RCEP A	2025	2025	0	RCEPT-A!G2844
RCEP A	2026	2026	0	RCEPT-A!H2844
RCEP A	2027	2027	0	RCEPT-A!I2844
RCEP B	2022	2022	0	B!D2844
RCEP B	2023	2023	0	B!E2844
RCEP B	2024	2024	0	B!F2844
RCEP B	2025	2025	0	B!G2844
RCEP B	2026	2026	0	B!H2844
RCEP B	2027	2027	0	B!I2844
RCEP C	2022	2022	0	C!D2844
RCEP C	2023	2023	0	C!E2844
RCEP C	2024	2024	0	C!F2844
RCEP C	2025	2025	0	C!G2844
RCEP C	2026	2026	0	C!H2844
RCEP C	2027	2027	0	C!I2844

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D2844
RCEP D	2023	2023	0	D!E2844
RCEP D	2024	2024	0	D!F2844
RCEP D	2025	2025	0	D!G2844
RCEP D	2026	2026	0	D!H2844
RCEP D	2027	2027	0	D!I2844
RCEP E	2022	2022	0	E!D2847
RCEP E	2023	2023	0	E!E2847
RCEP E	2024	2024	0	E!F2847
RCEP E	2025	2025	0	E!G2847
RCEP E	2026	2026	0	E!H2847
RCEP E	2027	2027	0	E!I2847
RCEP F	2022	2022	0	F!D2844
RCEP F	2023	2023	0	F!E2844
RCEP F	2024	2024	0	F!F2844
RCEP F	2025	2025	0	F!G2844
RCEP F	2026	2026	0	F!H2844
RCEP F	2027	2027	0	F!I2844
VIFTA	2024	2024	20	VI!F2654
VIFTA	2025	2025	20	VI!G2654
VIFTA	2026	2026	20	VI!H2654
VIFTA	2027	2027	20	VI!I2654

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 "8/10".		181/2025/NĐ-CP	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 2209.00.00. 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 2209.00.00 was checked against BT2026 (cell BT2026!N2852), 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

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.