Vietnam Tariff Intelligence

HS 2009.39.00 detail

HS code	2009.39.00
Description	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter / - Juice of any other single citrus fruit: / - - Other
Unit	kg/lít
Generated	08/11/2026 04:44:14
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/20093900/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	52.5	52.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2587
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N2587
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2587
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 (-MM)	0% (except MM)	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	0%	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
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
EVFTA	4,3	4.3%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	4,3	4.3%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	7	7%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VCFTA	7	7%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex A)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	19,1	19.1%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2582
ATIGA	2022	2022	0	AT!E2543
ATIGA	2023	2023	0	AT!F2543
ATIGA	2024	2024	0	AT!G2543
ATIGA	2025	2025	0	AT!H2543
ATIGA	2026	2026	0	AT!I2543
ATIGA	2027	2027	0	AT!J2543
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E2581
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2581
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2581

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2581
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2581
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2581
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E2583
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F2583
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2583
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2583
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2583
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2583
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2585
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2549
AIFTA	30/12/2022	2022	0	AI!F2545
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2545
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2545
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2545
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2545
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2545
VKFTA	2022	2022	0	VK!E2545
VKFTA	2023	2023	0	VK!F2545
VKFTA	2024	2024	0	VK!G2545
VKFTA	2025	2025	0	VK!H2545
VKFTA	2026	2026	0	VK!I2545
VKFTA	2027	2027	0	VK!J2545
VCFTA	2022	2022	15	VC!D2592
VCFTA	2023	2023	13	VC!E2592
VCFTA	2024	2024	11	VC!F2592

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	9	VC!G2592
VCFTA	2026	2026	7	VC!H2592
VCFTA	2027	2027	4	VC!I2592
VN-EAEU	2022	2022	0	EAV!D2589
VN-EAEU	2023	2023	0	EAV!E2589
VN-EAEU	2024	2024	0	EAV!F2589
VN-EAEU	2025	2025	0	EAV!G2589
VN-EAEU	2026	2026	0	EAV!H2589
VN-EAEU	2027	2027	0	EAV!I2589
VNCU	2022	2022	0	VNCU!D408
VNCU	2023 - 2027		0	VNCU!E408
AHKFTA	2022	2022	21	AKH!D2597
AHKFTA	2023	2023	14	AKH!E2597
AHKFTA	2024	2024	14	AKH!F2597
AHKFTA	2025	2025	7	AKH!G2597
AHKFTA	2026	2026	7	AKH!H2597
AHKFTA	2027	2027	0	AKH!I2597
EVFTA	2022	2022	21,8	EV-NK!D2568
EVFTA	2023	2023	17,5	EV-NK!E2568
EVFTA	2024	2024	13,1	EV-NK!F2568
EVFTA	2025	2025	8,7	EV-NK!G2568
EVFTA	2026	2026	4,3	EV-NK!H2568
EVFTA	2027	2027	0	EV-NK!I2568
UKVFTA	2022	2022	21,8	UKV!D2570
UKVFTA	2023	2023	17,5	UKV!E2570
UKVFTA	2024	2024	13,1	UKV!F2570

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	8,7	UKV!G2570
UKVFTA	2026	2026	4,3	UKV!H2570
UKVFTA	2027	2027	0	UKV!I2570
CPTPP	(I)	2021 (DERIVED)	12,5	CPTPP!D2564
CPTPP	(II)	2022 (DERIVED)	9,3	CPTPP!E2564
CPTPP	(III)	2023 (DERIVED)	6,2	CPTPP!F2564
CPTPP	(IV)	2024 (DERIVED)	3,1	CPTPP!G2564
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2564
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2564
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2564
RCEP A	2022	2022	31,5	RCEPT-A!D2587
RCEP A	2023	2023	28	RCEPT-A!E2587
RCEP A	2024	2024	24,5	RCEPT-A!F2587
RCEP A	2025	2025	21	RCEPT-A!G2587
RCEP A	2026	2026	17,5	RCEPT-A!H2587
RCEP A	2027	2027	14	RCEPT-A!I2587
RCEP B	2022	2022	31,5	B!D2587
RCEP B	2023	2023	28	B!E2587
RCEP B	2024	2024	24,5	B!F2587
RCEP B	2025	2025	21	B!G2587
RCEP B	2026	2026	17,5	B!H2587
RCEP B	2027	2027	14	B!I2587
RCEP C	2022	2022	31,5	C!D2587
RCEP C	2023	2023	28	C!E2587
RCEP C	2024	2024	24,5	C!F2587
RCEP C	2025	2025	21	C!G2587

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	17,5	C!H2587
RCEP C	2027	2027	14	C!I2587
RCEP D	2022	2022	31,8	D!D2587
RCEP D	2023	2023	28,6	D!E2587
RCEP D	2024	2024	25,5	D!F2587
RCEP D	2025	2025	22,3	D!G2587
RCEP D	2026	2026	19,1	D!H2587
RCEP D	2027	2027	15,9	D!I2587
RCEP E	2022	2022	31,5	E!D2590
RCEP E	2023	2023	28	E!E2590
RCEP E	2024	2024	24,5	E!F2590
RCEP E	2025	2025	21	E!G2590
RCEP E	2026	2026	17,5	E!H2590
RCEP E	2027	2027	14	E!I2590
RCEP F	2022	2022	31,5	F!D2587
RCEP F	2023	2023	28	F!E2587
RCEP F	2024	2024	24,5	F!F2587
RCEP F	2025	2025	21	F!G2587
RCEP F	2026	2026	17,5	F!H2587
RCEP F	2027	2027	14	F!I2587
VIFTA	2024	2024	30	VI!F2412
VIFTA	2025	2025	25	VI!G2412
VIFTA	2026	2026	20	VI!H2412
VIFTA	2027	2027	15	VI!I2412

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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	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 "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 2009.39.00. 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 35% for 2009.39.00 was checked against BT2026 (cell BT2026!N2587), 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
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)
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.