Vietnam Tariff Intelligence

HS 2201.10.10 detail

HS code	2201.10.10
Description	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow / - Mineral waters and aerated waters: / - - Mineral waters
Unit	lít/kg
Generated	05/11/2026 15:51:24
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/22011010/

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!K2744
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N2744
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2744
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	0%	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(-KH)	0% (except KH)	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	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
VIFTA	24.5	24.5%	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!E2721
ATIGA	2022	2022	0	AT!E2682
ATIGA	2023	2023	0	AT!F2682
ATIGA	2024	2024	0	AT!G2682
ATIGA	2025	2025	0	AT!H2682
ATIGA	2026	2026	0	AT!I2682
ATIGA	2027	2027	0	AT!J2682
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2720
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2720
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2720

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2720
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2720
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2720
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2722
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2722
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2722
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2722
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2722
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2722
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2724
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2688
AIFTA	30/12/2022	2022	0	AI!F2684
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2684
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2684
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2684
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2684
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2684
VKFTA	2022	2022	0	VK!E2684
VKFTA	2023	2023	0	VK!F2684
VKFTA	2024	2024	0	VK!G2684
VKFTA	2025	2025	0	VK!H2684
VKFTA	2026	2026	0	VK!I2684
VKFTA	2027	2027	0	VK!J2684
VCFTA	2022	2022	8	VC!D2731
VCFTA	2023	2023	4	VC!E2731
VCFTA	2024	2024	0	VC!F2731

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2731
VCFTA	2026	2026	0	VC!H2731
VCFTA	2027	2027	0	VC!I2731
VN-EAEU	2022	2022	9,5	EAV!D2728
VN-EAEU	2023	2023	6,4	EAV!E2728
VN-EAEU	2024	2024	3,2	EAV!F2728
VN-EAEU	2025	2025	0	EAV!G2728
VN-EAEU	2026	2026	0	EAV!H2728
VN-EAEU	2027	2027	0	EAV!I2728
AHKFTA	2022	2022	21	AKH!D2736
AHKFTA	2023	2023	14	AKH!E2736
AHKFTA	2024	2024	14	AKH!F2736
AHKFTA	2025	2025	7	AKH!G2736
AHKFTA	2026	2026	7	AKH!H2736
AHKFTA	2027	2027	0	AKH!I2736
EVFTA	2022	2022	21,8	EV-NK!D2707
EVFTA	2023	2023	17,5	EV-NK!E2707
EVFTA	2024	2024	13,1	EV-NK!F2707
EVFTA	2025	2025	8,7	EV-NK!G2707
EVFTA	2026	2026	4,3	EV-NK!H2707
EVFTA	2027	2027	0	EV-NK!I2707
UKVFTA	2022	2022	21,8	UKV!D2709
UKVFTA	2023	2023	17,5	UKV!E2709
UKVFTA	2024	2024	13,1	UKV!F2709
UKVFTA	2025	2025	8,7	UKV!G2709
UKVFTA	2026	2026	4,3	UKV!H2709

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2709
CPTPP	(I)	2021 (DERIVED)	20	CPTPP!D2703
CPTPP	(II)	2022 (DERIVED)	15	CPTPP!E2703
CPTPP	(III)	2023 (DERIVED)	10	CPTPP!F2703
CPTPP	(IV)	2024 (DERIVED)	5	CPTPP!G2703
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2703
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2703
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2703
RCEP A	2022	2022	0	RCEPT-A!D2726
RCEP A	2023	2023	0	RCEPT-A!E2726
RCEP A	2024	2024	0	RCEPT-A!F2726
RCEP A	2025	2025	0	RCEPT-A!G2726
RCEP A	2026	2026	0	RCEPT-A!H2726
RCEP A	2027	2027	0	RCEPT-A!I2726
RCEP B	2022	2022	0	B!D2726
RCEP B	2023	2023	0	B!E2726
RCEP B	2024	2024	0	B!F2726
RCEP B	2025	2025	0	B!G2726
RCEP B	2026	2026	0	B!H2726
RCEP B	2027	2027	0	B!I2726
RCEP C	2022	2022	0	C!D2726
RCEP C	2023	2023	0	C!E2726
RCEP C	2024	2024	0	C!F2726
RCEP C	2025	2025	0	C!G2726
RCEP C	2026	2026	0	C!H2726
RCEP C	2027	2027	0	C!I2726

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D2726
RCEP D	2023	2023	0	D!E2726
RCEP D	2024	2024	0	D!F2726
RCEP D	2025	2025	0	D!G2726
RCEP D	2026	2026	0	D!H2726
RCEP D	2027	2027	0	D!I2726
RCEP E	2022	2022	0	E!D2729
RCEP E	2023	2023	0	E!E2729
RCEP E	2024	2024	0	E!F2729
RCEP E	2025	2025	0	E!G2729
RCEP E	2026	2026	0	E!H2729
RCEP E	2027	2027	0	E!I2729
RCEP F	2022	2022	0	F!D2726
RCEP F	2023	2023	0	F!E2726
RCEP F	2024	2024	0	F!F2726
RCEP F	2025	2025	0	F!G2726
RCEP F	2026	2026	0	F!H2726
RCEP F	2027	2027	0	F!I2726
VIFTA	2024	2024	31.5	VI!F2546
VIFTA	2025	2025	28	VI!G2546
VIFTA	2026	2026	24.5	VI!H2546
VIFTA	2027	2027	21	VI!I2546

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2201.10 has 2 lines; 2201.10.10 is distinguished from its siblings by: Mineral waters.	2201.10.20 Aerated waters	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 "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 2201.10.10. 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 2201.10.10 was checked against BT2026 (cell BT2026!N2744), 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.