Vietnam Tariff Intelligence

HS 2202.10.20 detail

HS code	2202.10.20
Description	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09 / - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured: / - - Energy drink whether or not aerated
Unit	lít/kg
Generated	09/11/2026 20:56:53
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/22021020/

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!K2751
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N2751
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q2751
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
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(-MY)	0% (except 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
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/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
VIFTA	20	20%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

RCEP (Annex A)	17,5/0	17,5 / 0 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex B)	17,5/0	17,5 / 0 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex C)	17,5/0	17,5 / 0 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex D)	19,1/0	19,1 / 0 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex E)	17,5/0	17,5 / 0 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex F)	17,5/0	17,5 / 0 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
VJEPA	0/0	0 / 0 (several rates)	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Needs interpretation
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!E2729
ATIGA	2022	2022	0	AT!E2690
ATIGA	2023	2023	0	AT!F2690
ATIGA	2024	2024	0	AT!G2690
ATIGA	2025	2025	0	AT!H2690
ATIGA	2026	2026	0	AT!I2690
ATIGA	2027	2027	0	AT!J2690
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2728
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2728
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2728
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2728

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2728
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2728
VJEPA	30/12/2022 - 31/3/2023	2022		VJ!2730
VJEPA	01/4/2023 - 31/3/2024	2023		VJ!2730
VJEPA	01/4/2024 - 31/3/2025	2024		VJ!2730
VJEPA	01/4/2025 - 31/3/2026	2025		VJ!2730
VJEPA	01/4/2026 - 31/3/2027	2026		VJ!2730
VJEPA	01/4/2027 - 31/3/2028	2027		VJ!2730
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2732
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2696
AIFTA	30/12/2022	2022	0	AI!F2692
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2692
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2692
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2692
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2692
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2692
VKFTA	2022	2022	0	VK!E2692
VKFTA	2023	2023	0	VK!F2692
VKFTA	2024	2024	0	VK!G2692
VKFTA	2025	2025	0	VK!H2692
VKFTA	2026	2026	0	VK!I2692
VKFTA	2027	2027	0	VK!J2692
VCFTA	2022	2022	7	VC!D2739
VCFTA	2023	2023	3	VC!E2739
VCFTA	2024	2024	0	VC!F2739
VCFTA	2025	2025	0	VC!G2739

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H2739
VCFTA	2027	2027	0	VC!I2739
VN-EAEU	2022	2022	9,5	EAV!D2736
VN-EAEU	2023	2023	6,4	EAV!E2736
VN-EAEU	2024	2024	3,2	EAV!F2736
VN-EAEU	2025	2025	0	EAV!G2736
VN-EAEU	2026	2026	0	EAV!H2736
VN-EAEU	2027	2027	0	EAV!I2736
VNCU	2022	2022	0	VNCU!D442
VNCU	2023 - 2027		0	VNCU!E442
AHKFTA	2022	2022	21	AKH!D2744
AHKFTA	2023	2023	14	AKH!E2744
AHKFTA	2024	2024	14	AKH!F2744
AHKFTA	2025	2025	7	AKH!G2744
AHKFTA	2026	2026	7	AKH!H2744
AHKFTA	2027	2027	0	AKH!I2744
EVFTA	2022	2022	21,8	EV-NK!D2715
EVFTA	2023	2023	17,5	EV-NK!E2715
EVFTA	2024	2024	13,1	EV-NK!F2715
EVFTA	2025	2025	8,7	EV-NK!G2715
EVFTA	2026	2026	4,3	EV-NK!H2715
EVFTA	2027	2027	0	EV-NK!I2715
UKVFTA	2022	2022	21,8	UKV!D2717
UKVFTA	2023	2023	17,5	UKV!E2717
UKVFTA	2024	2024	13,1	UKV!F2717
UKVFTA	2025	2025	8,7	UKV!G2717

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	4,3	UKV!H2717
UKVFTA	2027	2027	0	UKV!I2717
CPTPP	(I)	2021 (DERIVED)	14,5	CPTPP!D2711
CPTPP	(II)	2022 (DERIVED)	9,7	CPTPP!E2711
CPTPP	(III)	2023 (DERIVED)	4,8	CPTPP!F2711
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2711
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2711
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2711
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2711
RCEP A	2022	2022		RCEPT-A!2734
RCEP A	2023	2023		RCEPT-A!2734
RCEP A	2024	2024		RCEPT-A!2734
RCEP A	2025	2025		RCEPT-A!2734
RCEP A	2026	2026		RCEPT-A!2734
RCEP A	2027	2027		RCEPT-A!2734
RCEP B	2022	2022		B!2734
RCEP B	2023	2023		B!2734
RCEP B	2024	2024		B!2734
RCEP B	2025	2025		B!2734
RCEP B	2026	2026		B!2734
RCEP B	2027	2027		B!2734
RCEP C	2022	2022		C!2734
RCEP C	2023	2023		C!2734
RCEP C	2024	2024		C!2734
RCEP C	2025	2025		C!2734
RCEP C	2026	2026		C!2734

FTA	Period	Year	Source value	Source
RCEP C	2027	2027		C!2734
RCEP D	2022	2022		D!2734
RCEP D	2023	2023		D!2734
RCEP D	2024	2024		D!2734
RCEP D	2025	2025		D!2734
RCEP D	2026	2026		D!2734
RCEP D	2027	2027		D!2734
RCEP E	2022	2022		E!2737
RCEP E	2023	2023		E!2737
RCEP E	2024	2024		E!2737
RCEP E	2025	2025		E!2737
RCEP E	2026	2026		E!2737
RCEP E	2027	2027		E!2737
RCEP F	2022	2022		F!2734
RCEP F	2023	2023		F!2734
RCEP F	2024	2024		F!2734
RCEP F	2025	2025		F!2734
RCEP F	2026	2026		F!2734
RCEP F	2027	2027		F!2734
VIFTA	2024	2024	30	VI!F2553
VIFTA	2025	2025	25	VI!G2553
VIFTA	2026	2026	20	VI!H2553
VIFTA	2027	2027	15	VI!I2553

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2202.10 has 3 lines; 2202.10.20 is distinguished from its siblings by: Energy drink whether or not aerated.	2202.10.30 Other sparkling mineral waters or aerated waters, flavoured; 2202.10.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	2202.10.20 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 2202.10.20	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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: Nước giải khát theo Tiêu chuẩn quốc gia (TCVN) có hàm lượng đường trên 5g/100ml		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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 2202.10.20. 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 2202.10.20 was checked against BT2026 (cell BT2026!N2751), 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
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.