Vietnam Tariff Intelligence

HS 2202.99.10 detail

HS code	2202.99.10
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 / - Other: / - - Other: / - - - Flavoured UHT milk based drinks
Unit	lít/kg
Generated	05/11/2026 18:45:12
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/22029910/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2757
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N2757
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q2757
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 (-TH)	0% (except TH)	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
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
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	3,7	3.7%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,7	3.7%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	6	6%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	15	15%	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 E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	16,4	16.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	21	21%	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!E2735
ATIGA	2022	2022	0	AT!E2696
ATIGA	2023	2023	0	AT!F2696
ATIGA	2024	2024	0	AT!G2696
ATIGA	2025	2025	0	AT!H2696
ATIGA	2026	2026	0	AT!I2696
ATIGA	2027	2027	0	AT!J2696
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2734
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2734
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2734
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2734

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2734
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2734
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2738
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2738
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2738
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2738
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2738
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2738
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2738
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2702
AIFTA	30/12/2022	2022	0	AI!F2698
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2698
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2698
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2698
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2698
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2698
VKFTA	2022	2022	0	VK!E2698
VKFTA	2023	2023	0	VK!F2698
VKFTA	2024	2024	0	VK!G2698
VKFTA	2025	2025	0	VK!H2698
VKFTA	2026	2026	0	VK!I2698
VKFTA	2027	2027	0	VK!J2698
VCFTA	2022	2022	6	VC!D2745
VCFTA	2023	2023	3	VC!E2745
VCFTA	2024	2024	0	VC!F2745
VCFTA	2025	2025	0	VC!G2745

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H2745
VCFTA	2027	2027	0	VC!I2745
VN-EAEU	2022	2022	0	EAV!D2742
VN-EAEU	2023	2023	0	EAV!E2742
VN-EAEU	2024	2024	0	EAV!F2742
VN-EAEU	2025	2025	0	EAV!G2742
VN-EAEU	2026	2026	0	EAV!H2742
VN-EAEU	2027	2027	0	EAV!I2742
AHKFTA	2022	2022	18	AKH!D2750
AHKFTA	2023	2023	12	AKH!E2750
AHKFTA	2024	2024	12	AKH!F2750
AHKFTA	2025	2025	6	AKH!G2750
AHKFTA	2026	2026	6	AKH!H2750
AHKFTA	2027	2027	0	AKH!I2750
EVFTA	2022	2022	18,7	EV-NK!D2721
EVFTA	2023	2023	15	EV-NK!E2721
EVFTA	2024	2024	11,2	EV-NK!F2721
EVFTA	2025	2025	7,5	EV-NK!G2721
EVFTA	2026	2026	3,7	EV-NK!H2721
EVFTA	2027	2027	0	EV-NK!I2721
UKVFTA	2022	2022	18,7	UKV!D2723
UKVFTA	2023	2023	15	UKV!E2723
UKVFTA	2024	2024	11,2	UKV!F2723
UKVFTA	2025	2025	7,5	UKV!G2723
UKVFTA	2026	2026	3,7	UKV!H2723
UKVFTA	2027	2027	0	UKV!I2723

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	12,8	CPTPP!D2717
CPTPP	(II)	2022 (DERIVED)	8,5	CPTPP!E2717
CPTPP	(III)	2023 (DERIVED)	4,2	CPTPP!F2717
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2717
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2717
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2717
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2717
RCEP A	2022	2022	27	RCEPT-A!D2742
RCEP A	2023	2023	24	RCEPT-A!E2742
RCEP A	2024	2024	21	RCEPT-A!F2742
RCEP A	2025	2025	18	RCEPT-A!G2742
RCEP A	2026	2026	15	RCEPT-A!H2742
RCEP A	2027	2027	12	RCEPT-A!I2742
RCEP B	2022	2022	27	B!D2742
RCEP B	2023	2023	24	B!E2742
RCEP B	2024	2024	21	B!F2742
RCEP B	2025	2025	18	B!G2742
RCEP B	2026	2026	15	B!H2742
RCEP B	2027	2027	12	B!I2742
RCEP C	2022	2022	27	C!D2742
RCEP C	2023	2023	24	C!E2742
RCEP C	2024	2024	21	C!F2742
RCEP C	2025	2025	18	C!G2742
RCEP C	2026	2026	15	C!H2742
RCEP C	2027	2027	12	C!I2742
RCEP D	2022	2022	27,3	D!D2742

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	24,5	D!E2742
RCEP D	2024	2024	21,8	D!F2742
RCEP D	2025	2025	19,1	D!G2742
RCEP D	2026	2026	16,4	D!H2742
RCEP D	2027	2027	13,6	D!I2742
RCEP E	2022	2022	27	E!D2745
RCEP E	2023	2023	24	E!E2745
RCEP E	2024	2024	21	E!F2745
RCEP E	2025	2025	18	E!G2745
RCEP E	2026	2026	15	E!H2745
RCEP E	2027	2027	12	E!I2745
RCEP F	2022	2022	27	F!D2742
RCEP F	2023	2023	24	F!E2742
RCEP F	2024	2024	21	F!F2742
RCEP F	2025	2025	18	F!G2742
RCEP F	2026	2026	15	F!H2742
RCEP F	2027	2027	12	F!I2742
VIFTA	2024	2024	27	VI!F2559
VIFTA	2025	2025	24	VI!G2559
VIFTA	2026	2026	21	VI!H2559
VIFTA	2027	2027	18	VI!I2559

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 2202.99 has 6 lines; 2202.99.10 is distinguished from its siblings by: Flavoured UHT milk based drinks.	2202.99.20 Soya milk drinks; 2202.99.30 Coconut water based drinks; 2202.99.40 Coffee based drinks or coffee flavoured drinks; 2202.99.50 Other non-aerated beverages ready for immediate consumption without dilution; 2202.99.90 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: 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 2202.99.10. 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 30% for 2202.99.10 was checked against BT2026 (cell BT2026!N2757), 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.