Vietnam Tariff Intelligence

HS 2203.00.99 detail

HS code	2203.00.99
Description	Beer made from malt / - Other, including ale: / - - Other
Unit	lít/kg
Generated	10/11/2026 22:10:35
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/22030099/

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!K2769
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N2769
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q2769
Excise tax	65	65%	66/2025/QH15	2025-06-14	BT2026!CG2769
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
ACFTA	0 (-KH, LA, MM, SG)	0% (except KH, LA, MM, SG)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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
CPTPP	15; M: 18	15% · M: 18%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	22	22%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	22	22%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	23,3	23.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	23,3	23.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	23,3	23.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	26,3	26.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	35	35%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	35	35%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
AANZFTA	40	40%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
VCFTA	40	40%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AIFTA	50	50%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	50	50%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2748
ATIGA	2022	2022	0	AT!E2709
ATIGA	2023	2023	0	AT!F2709
ATIGA	2024	2024	0	AT!G2709
ATIGA	2025	2025	0	AT!H2709
ATIGA	2026	2026	0	AT!I2709
ATIGA	2027	2027	0	AT!J2709
AJCEP	30/12/2022 - 31/3/2023	2022	65	AJ!E2747
AJCEP	01/4/2023 - 31/3/2024	2023	50	AJ!F2747
AJCEP	01/4/2024 - 31/3/2025	2024	50	AJ!G2747
AJCEP	01/4/2025 - 31/3/2026	2025	50	AJ!H2747
AJCEP	01/4/2026 - 31/3/2027	2026	50	AJ!I2747

FTA	Period	Year	Source value	Source
AJCEP	01/4/2027 - 31/3/2028	2027	50	AJ!J2747
VJEPA	30/12/2022 - 31/3/2023	2022	65	VJ!E2751
VJEPA	01/4/2023 - 31/3/2024	2023	65	VJ!F2751
VJEPA	01/4/2024 - 31/3/2025	2024	50	VJ!G2751
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2751
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2751
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2751
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AK!F2751
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		40	AANZ!H2715
AIFTA	30/12/2022	2022	65	AI!F2711
AIFTA	31/12/2022 - 30/12/2023	2023	65	AI!G2711
AIFTA	31/12/2023 - 30/12/2024	2024	65	AI!H2711
AIFTA	31/12/2024 - 31/12/2025	2025	50	AI!I2711
AIFTA	01/01/2026 - 31/12/2026	2026	50	AI!J2711
AIFTA	01/01/2027 - 31/12/2027	2027	50	AI!K2711
VKFTA	2022	2022	35	VK!E2711
VKFTA	2023	2023	35	VK!F2711
VKFTA	2024	2024	35	VK!G2711
VKFTA	2025	2025	35	VK!H2711
VKFTA	2026	2026	35	VK!I2711
VKFTA	2027	2027	35	VK!J2711
VCFTA	2022	2022	53	VC!D2758
VCFTA	2023	2023	53	VC!E2758
VCFTA	2024	2024	40	VC!F2758
VCFTA	2025	2025	40	VC!G2758
VCFTA	2026	2026	40	VC!H2758

FTA	Period	Year	Source value	Source
VCFTA	2027	2027	40	VC!I2758
VN-EAEU	2022	2022	9,5	EAV!D2755
VN-EAEU	2023	2023	6,4	EAV!E2755
VN-EAEU	2024	2024	3,2	EAV!F2755
VN-EAEU	2025	2025	0	EAV!G2755
VN-EAEU	2026	2026	0	EAV!H2755
VN-EAEU	2027	2027	0	EAV!I2755
VNCU	2022	2022	0	VNCU!D451
VNCU	2023 - 2027		0	VNCU!E451
AHKFTA	2022	2022	*	AKH!D2763
AHKFTA	2023	2023	*	AKH!E2763
AHKFTA	2024	2024	*	AKH!F2763
AHKFTA	2025	2025	*	AKH!G2763
AHKFTA	2026	2026	*	AKH!H2763
AHKFTA	2027	2027	*	AKH!I2763
EVFTA	2022	2022	32	EV-NK!D2734
EVFTA	2023	2023	30	EV-NK!E2734
EVFTA	2024	2024	29	EV-NK!F2734
EVFTA	2025	2025	25	EV-NK!G2734
EVFTA	2026	2026	22	EV-NK!H2734
EVFTA	2027	2027	18	EV-NK!I2734
UKVFTA	2022	2022	32	UKV!D2736
UKVFTA	2023	2023	30	UKV!E2736
UKVFTA	2024	2024	29	UKV!F2736
UKVFTA	2025	2025	25	UKV!G2736
UKVFTA	2026	2026	22	UKV!H2736

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	18	UKV!I2736
CPTPP	(I)	2021 (DERIVED)	30	CPTPP!D2730
CPTPP	(II)	2022 (DERIVED)	29	CPTPP!E2730
CPTPP	(III)	2023 (DERIVED)	25	CPTPP!F2730
CPTPP	(IV)	2024 (DERIVED)	22	CPTPP!G2730
CPTPP	(V)	2025 (DERIVED)	18	CPTPP!H2730
CPTPP	(VI)	2026 (DERIVED)	15	CPTPP!I2730
CPTPP	(VII)	2027 (DERIVED)	11	CPTPP!J2730
RCEP A	2022	2022	32,7	RCEPT-A!D2755
RCEP A	2023	2023	30,3	RCEPT-A!E2755
RCEP A	2024	2024	28	RCEPT-A!F2755
RCEP A	2025	2025	25,7	RCEPT-A!G2755
RCEP A	2026	2026	23,3	RCEPT-A!H2755
RCEP A	2027	2027	21	RCEPT-A!I2755
RCEP B	2022	2022	32,7	B!D2755
RCEP B	2023	2023	30,3	B!E2755
RCEP B	2024	2024	28	B!F2755
RCEP B	2025	2025	25,7	B!G2755
RCEP B	2026	2026	23,3	B!H2755
RCEP B	2027	2027	21	B!I2755
RCEP C	2022	2022	33,3	C!D2755
RCEP C	2023	2023	31,5	C!E2755
RCEP C	2024	2024	29,8	C!F2755
RCEP C	2025	2025	28	C!G2755
RCEP C	2026	2026	26,3	C!H2755
RCEP C	2027	2027	24,5	C!I2755

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	35	D!D2755
RCEP D	2023	2023	35	D!E2755
RCEP D	2024	2024	35	D!F2755
RCEP D	2025	2025	35	D!G2755
RCEP D	2026	2026	35	D!H2755
RCEP D	2027	2027	35	D!I2755
RCEP E	2022	2022	35	E!D2758
RCEP E	2023	2023	35	E!E2758
RCEP E	2024	2024	35	E!F2758
RCEP E	2025	2025	35	E!G2758
RCEP E	2026	2026	35	E!H2758
RCEP E	2027	2027	35	E!I2758
RCEP F	2022	2022	32,7	F!D2755
RCEP F	2023	2023	30,3	F!E2755
RCEP F	2024	2024	28	F!F2755
RCEP F	2025	2025	25,7	F!G2755
RCEP F	2026	2026	23,3	F!H2755
RCEP F	2027	2027	21	F!I2755
VIFTA	2024	2024	35	VI!F2571
VIFTA	2025	2025	35	VI!G2571
VIFTA	2026	2026	35	VI!H2571
VIFTA	2027	2027	35	VI!I2571

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): HH NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg)		23/2019/QĐ-TTg	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "15; M: 18" has a general 15% and an "M:" 18% rate (commonly read as the Mexico schedule – verify).		115/2022/NĐ-CP	Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.	Not verified – check required
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "15; M: 18", the FTA schedule for period (VI) shows "15".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex D) 35%, RCEP (Annex E) 35%, VKFTA 35%, VIFTA 35%, AANZFTA 40%, VCFTA 40%, AIFTA 50%, AJCEP 50%, AKFTA 50%: the preferential rate is equal to or higher than the MFN rate (35%) in the source tariff – claiming the FTA brings no saving.	MFN 35%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2203.00 has 4 lines; 2203.00.99 is distinguished from its siblings by: Other.	2203.00.11 Of an alcoholic strength by volume not exceeding 5.8% vol.; 2203.00.19 Other; 2203.00.91 Of an alcoholic strength by volume not exceeding 5.8% vol.	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: Bia theo quy định của Luật Phòng, chống tác hại của rượu, bia;		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

TAX-002	YELLOW	Subject to excise tax	The excise column shows "65".		66/2025/QH15	Determine the excise rate from the 2026 excise schedule (Law 66/2025/QH15).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 2203.00.99. 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 2203.00.99 was checked against BT2026 (cell BT2026!N2769), 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 NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg)
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.