Vietnam Tariff Intelligence

# HS 2204.10.00 detail

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|---|---|
| **HS code** | 2204.10.00 |
| **Description** | Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09 / - Sparkling wine |
| **Unit** | lít/kg |
| **Generated** | 09/11/2026 03:44:47 |
| **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/22041000/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 75 | 75% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K2771 |
| Preferential (MFN) | 50 | 50% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N2771 |
| VAT | 10/8 | 10 / 8 (several rates) | 174/2025/NĐ-CP - PL2 | | BT2026!Q2771 |
| Excise tax | 35 | 35% | 66/2025/QH15 | 2025-06-14 | BT2026!CG2771 |
| 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 (-LA, MM) | 0% (except LA, MM) | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| ATIGA | 0 | 0% | Consolidated BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Consolidated BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| EVFTA | 6,2 | 6.2% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 6,2 | 6.2% | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| CPTPP | 15; M: 20 | 15% · M: 20% | Consolidated BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| AANZFTA | 20 | 20% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| VCFTA | 20 | 20% | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 33,3 | 33.3% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 33,3 | 33.3% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 33,3 | 33.3% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 37,5 | 37.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 28.6 | 28.6% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/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 |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| AKFTA | 50 | 50% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 50 | 50% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 50 | 50% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VKFTA | 50 | 50% | Consolidated BT2026 | 2026 | VK | 125/2022/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 |
| AHKFTA | * | * not eligible | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Not eligible (*) |
| VN-EAEU | * | * not eligible | Consolidated BT2026 | 2026 | EAV | 113/2022/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!E2751 |
| ATIGA | 2022 | 2022 | 0 | AT!E2712 |
| ATIGA | 2023 | 2023 | 0 | AT!F2712 |
| ATIGA | 2024 | 2024 | 0 | AT!G2712 |
| ATIGA | 2025 | 2025 | 0 | AT!H2712 |
| ATIGA | 2026 | 2026 | 0 | AT!I2712 |
| ATIGA | 2027 | 2027 | 0 | AT!J2712 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 65 | AJ!E2750 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 50 | AJ!F2750 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 50 | AJ!G2750 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 50 | AJ!H2750 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 50 | AJ!I2750 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 50 | AJ!J2750 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 65 | VJ!E2754 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 65 | VJ!F2754 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 50 | VJ!G2754 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H2754 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I2754 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J2754 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 50 | AK!F2754 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 20 | AANZ!H2718 |
| AIFTA | 30/12/2022 | 2022 | 65 | AI!F2714 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 65 | AI!G2714 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 65 | AI!H2714 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 50 | AI!I2714 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 50 | AI!J2714 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 50 | AI!K2714 |
| VKFTA | 2022 | 2022 | 50 | VK!E2714 |
| VKFTA | 2023 | 2023 | 50 | VK!F2714 |
| VKFTA | 2024 | 2024 | 50 | VK!G2714 |
| VKFTA | 2025 | 2025 | 50 | VK!H2714 |
| VKFTA | 2026 | 2026 | 50 | VK!I2714 |
| VKFTA | 2027 | 2027 | 50 | VK!J2714 |
| VCFTA | 2022 | 2022 | 59 | VC!D2761 |
| VCFTA | 2023 | 2023 | 59 | VC!E2761 |
| VCFTA | 2024 | 2024 | 20 | VC!F2761 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 20 | VC!G2761 |
| VCFTA | 2026 | 2026 | 20 | VC!H2761 |
| VCFTA | 2027 | 2027 | 20 | VC!I2761 |
| VN-EAEU | 2022 | 2022 | * | EAV!D2758 |
| VN-EAEU | 2023 | 2023 | * | EAV!E2758 |
| VN-EAEU | 2024 | 2024 | * | EAV!F2758 |
| VN-EAEU | 2025 | 2025 | * | EAV!G2758 |
| VN-EAEU | 2026 | 2026 | * | EAV!H2758 |
| VN-EAEU | 2027 | 2027 | * | EAV!I2758 |
| AHKFTA | 2022 | 2022 | * | AKH!D2766 |
| AHKFTA | 2023 | 2023 | * | AKH!E2766 |
| AHKFTA | 2024 | 2024 | * | AKH!F2766 |
| AHKFTA | 2025 | 2025 | * | AKH!G2766 |
| AHKFTA | 2026 | 2026 | * | AKH!H2766 |
| AHKFTA | 2027 | 2027 | * | AKH!I2766 |
| EVFTA | 2022 | 2022 | 31,2 | EV-NK!D2737 |
| EVFTA | 2023 | 2023 | 25 | EV-NK!E2737 |
| EVFTA | 2024 | 2024 | 18,7 | EV-NK!F2737 |
| EVFTA | 2025 | 2025 | 12,5 | EV-NK!G2737 |
| EVFTA | 2026 | 2026 | 6,2 | EV-NK!H2737 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I2737 |
| UKVFTA | 2022 | 2022 | 31,2 | UKV!D2739 |
| UKVFTA | 2023 | 2023 | 25 | UKV!E2739 |
| UKVFTA | 2024 | 2024 | 18,7 | UKV!F2739 |
| UKVFTA | 2025 | 2025 | 12,5 | UKV!G2739 |
| UKVFTA | 2026 | 2026 | 6,2 | UKV!H2739 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I2739 |
| CPTPP | (I) | 2021 (DERIVED) | 32 | CPTPP!D2733 |
| CPTPP | (II) | 2022 (DERIVED) | 27 | CPTPP!E2733 |
| CPTPP | (III) | 2023 (DERIVED) | 23 | CPTPP!F2733 |
| CPTPP | (IV) | 2024 (DERIVED) | 22 | CPTPP!G2733 |
| CPTPP | (V) | 2025 (DERIVED) | 20 | CPTPP!H2733 |
| CPTPP | (VI) | 2026 (DERIVED) | 15 | CPTPP!I2733 |
| CPTPP | (VII) | 2027 (DERIVED) | 10 | CPTPP!J2733 |
| RCEP A | 2022 | 2022 | 46,7 | RCEPT-A!D2758 |
| RCEP A | 2023 | 2023 | 43,3 | RCEPT-A!E2758 |
| RCEP A | 2024 | 2024 | 40 | RCEPT-A!F2758 |
| RCEP A | 2025 | 2025 | 36,7 | RCEPT-A!G2758 |
| RCEP A | 2026 | 2026 | 33,3 | RCEPT-A!H2758 |
| RCEP A | 2027 | 2027 | 30 | RCEPT-A!I2758 |
| RCEP B | 2022 | 2022 | 46,7 | B!D2758 |
| RCEP B | 2023 | 2023 | 43,3 | B!E2758 |
| RCEP B | 2024 | 2024 | 40 | B!F2758 |
| RCEP B | 2025 | 2025 | 36,7 | B!G2758 |
| RCEP B | 2026 | 2026 | 33,3 | B!H2758 |
| RCEP B | 2027 | 2027 | 30 | B!I2758 |
| RCEP C | 2022 | 2022 | 47,5 | C!D2758 |
| RCEP C | 2023 | 2023 | 45 | C!E2758 |
| RCEP C | 2024 | 2024 | 42,5 | C!F2758 |
| RCEP C | 2025 | 2025 | 40 | C!G2758 |
| RCEP C | 2026 | 2026 | 37,5 | C!H2758 |
| RCEP C | 2027 | 2027 | 35 | C!I2758 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 50 | D!D2758 |
| RCEP D | 2023 | 2023 | 50 | D!E2758 |
| RCEP D | 2024 | 2024 | 50 | D!F2758 |
| RCEP D | 2025 | 2025 | 50 | D!G2758 |
| RCEP D | 2026 | 2026 | 50 | D!H2758 |
| RCEP D | 2027 | 2027 | 50 | D!I2758 |
| RCEP E | 2022 | 2022 | 50 | E!D2761 |
| RCEP E | 2023 | 2023 | 50 | E!E2761 |
| RCEP E | 2024 | 2024 | 50 | E!F2761 |
| RCEP E | 2025 | 2025 | 50 | E!G2761 |
| RCEP E | 2026 | 2026 | 50 | E!H2761 |
| RCEP E | 2027 | 2027 | 50 | E!I2761 |
| RCEP F | 2022 | 2022 | 46,7 | F!D2758 |
| RCEP F | 2023 | 2023 | 43,3 | F!E2758 |
| RCEP F | 2024 | 2024 | 40 | F!F2758 |
| RCEP F | 2025 | 2025 | 36,7 | F!G2758 |
| RCEP F | 2026 | 2026 | 33,3 | F!H2758 |
| RCEP F | 2027 | 2027 | 30 | F!I2758 |
| VIFTA | 2024 | 2024 | 42,9 | VI!F2573 |
| VIFTA | 2025 | 2025 | 35.7 | VI!G2573 |
| VIFTA | 2026 | 2026 | 28.6 | VI!H2573 |
| VIFTA | 2027 | 2027 | 21.4 | VI!I2573 |

## 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: 20" has a general 15% and an "M:" 20% 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: 20", 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 | AIFTA 50%, AJCEP 50%, AKFTA 50%, RCEP (Annex D) 50%, RCEP (Annex E) 50%, VKFTA 50%: the preferential rate is equal to or higher than the MFN rate (50%) in the source tariff – claiming the FTA brings no saving. | MFN 50% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | 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: Rượu 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 "35". | | 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 2204.10.00. 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 50% for 2204.10.00 was checked against BT2026 (cell BT2026!N2771), 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.