Vietnam Tariff Intelligence

HS 2206.00.20 detail

HS code	2206.00.20
Description	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included / - Saké
Unit	lít/kg
Generated	05/11/2026 08:56:48
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/22060020/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	82.5	82.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2808
Preferential (MFN)	55	55%	26/2023/NĐ-CP	2023-07-15	BT2026!N2808
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q2808
Excise tax	35/65	35 / 65 (several rates)	66/2025/QH15	2025-06-14	BT2026!CG2808
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
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	6,8	6.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	6,8	6.8%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	27,5	27.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	27,5	27.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	27,5	27.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	27,5	27.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	27,5	27.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AANZFTA	40	40%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
AIFTA	50	50%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
VKFTA	50	50%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	55	55%	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
VCFTA	59	59%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
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!E2790
ATIGA	2022	2022	0	AT!E2751
ATIGA	2023	2023	0	AT!F2751
ATIGA	2024	2024	0	AT!G2751
ATIGA	2025	2025	0	AT!H2751
ATIGA	2026	2026	0	AT!I2751
ATIGA	2027	2027	0	AT!J2751
AJCEP	30/12/2022 - 31/3/2023	2022	4	AJ!E2789
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2789
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2789

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2789
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2789
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2789
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2793
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2793
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2793
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2793
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2793
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2793
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AK!F2793
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		40	AANZ!H2757
AIFTA	30/12/2022	2022	65	AI!F2753
AIFTA	31/12/2022 - 30/12/2023	2023	65	AI!G2753
AIFTA	31/12/2023 - 30/12/2024	2024	65	AI!H2753
AIFTA	31/12/2024 - 31/12/2025	2025	50	AI!I2753
AIFTA	01/01/2026 - 31/12/2026	2026	50	AI!J2753
AIFTA	01/01/2027 - 31/12/2027	2027	50	AI!K2753
VKFTA	2022	2022	50	VK!E2753
VKFTA	2023	2023	50	VK!F2753
VKFTA	2024	2024	50	VK!G2753
VKFTA	2025	2025	50	VK!H2753
VKFTA	2026	2026	50	VK!I2753
VKFTA	2027	2027	50	VK!J2753
VCFTA	2022	2022	59	VC!D2800
VCFTA	2023	2023	59	VC!E2800
VCFTA	2024	2024	59	VC!F2800

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	59	VC!G2800
VCFTA	2026	2026	59	VC!H2800
VCFTA	2027	2027	59	VC!I2800
VN-EAEU	2022	2022	*	EAV!D2797
VN-EAEU	2023	2023	*	EAV!E2797
VN-EAEU	2024	2024	*	EAV!F2797
VN-EAEU	2025	2025	*	EAV!G2797
VN-EAEU	2026	2026	*	EAV!H2797
VN-EAEU	2027	2027	*	EAV!I2797
AHKFTA	2022	2022	*	AKH!D2805
AHKFTA	2023	2023	*	AKH!E2805
AHKFTA	2024	2024	*	AKH!F2805
AHKFTA	2025	2025	*	AKH!G2805
AHKFTA	2026	2026	*	AKH!H2805
AHKFTA	2027	2027	*	AKH!I2805
EVFTA	2022	2022	34,3	EV-NK!D2776
EVFTA	2023	2023	27,5	EV-NK!E2776
EVFTA	2024	2024	20,6	EV-NK!F2776
EVFTA	2025	2025	13,7	EV-NK!G2776
EVFTA	2026	2026	6,8	EV-NK!H2776
EVFTA	2027	2027	0	EV-NK!I2776
UKVFTA	2022	2022	34,3	UKV!D2778
UKVFTA	2023	2023	27,5	UKV!E2778
UKVFTA	2024	2024	20,6	UKV!F2778
UKVFTA	2025	2025	13,7	UKV!G2778
UKVFTA	2026	2026	6,8	UKV!H2778

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2778
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2772
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2772
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2772
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2772
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2772
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2772
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2772
RCEP A	2022	2022	49,5	RCEPT-A!D2797
RCEP A	2023	2023	44	RCEPT-A!E2797
RCEP A	2024	2024	38,5	RCEPT-A!F2797
RCEP A	2025	2025	33	RCEPT-A!G2797
RCEP A	2026	2026	27,5	RCEPT-A!H2797
RCEP A	2027	2027	22	RCEPT-A!I2797
RCEP B	2022	2022	49,5	B!D2797
RCEP B	2023	2023	44	B!E2797
RCEP B	2024	2024	38,5	B!F2797
RCEP B	2025	2025	33	B!G2797
RCEP B	2026	2026	27,5	B!H2797
RCEP B	2027	2027	22	B!I2797
RCEP C	2022	2022	49,5	C!D2797
RCEP C	2023	2023	44	C!E2797
RCEP C	2024	2024	38,5	C!F2797
RCEP C	2025	2025	33	C!G2797
RCEP C	2026	2026	27,5	C!H2797
RCEP C	2027	2027	22	C!I2797

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	50	D!D2797
RCEP D	2023	2023	45	D!E2797
RCEP D	2024	2024	40	D!F2797
RCEP D	2025	2025	35	D!G2797
RCEP D	2026	2026	30	D!H2797
RCEP D	2027	2027	25	D!I2797
RCEP E	2022	2022	49,5	E!D2800
RCEP E	2023	2023	44	E!E2800
RCEP E	2024	2024	38,5	E!F2800
RCEP E	2025	2025	33	E!G2800
RCEP E	2026	2026	27,5	E!H2800
RCEP E	2027	2027	22	E!I2800
RCEP F	2022	2022	49,5	F!D2797
RCEP F	2023	2023	44	F!E2797
RCEP F	2024	2024	38,5	F!F2797
RCEP F	2025	2025	33	F!G2797
RCEP F	2026	2026	27,5	F!H2797
RCEP F	2027	2027	22	F!I2797
VIFTA	2024	2024	55	VI!F2610
VIFTA	2025	2025	55	VI!G2610
VIFTA	2026	2026	55	VI!H2610
VIFTA	2027	2027	55	VI!I2610

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-013	YELLOW	FTA rate not lower than MFN	VIFTA 55%, VCFTA 59%: the preferential rate is equal to or higher than the MFN rate (55%) in the source tariff – claiming the FTA brings no saving.	MFN 55%		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 2206.00 has 10 lines; 2206.00.20 is distinguished from its siblings by: Saké.	2206.00.10 Cider or perry; 2206.00.31 In container holding 2 l or less; 2206.00.39 Other; 2206.00.41 Of an alcoholic strength by volume not exceeding 1.14% vol.; 2206.00.49 Other; 2206.00.50 Mead	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: 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 "35/65".		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 2206.00.20. 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 55% for 2206.00.20 was checked against BT2026 (cell BT2026!N2808), 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.