

## HS 2208.30.10 detail

|                            |                                                                                                                                                                                              |
|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>HS code</b>             | 2208.30.10                                                                                                                                                                                   |
| <b>Description</b>         | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages / - Whiskies: / - - In containers holding more than 5 l |
| <b>Unit</b>                | lít/kg                                                                                                                                                                                       |
| <b>Generated</b>           | 01/11/2026 09:56:38                                                                                                                                                                          |
| <b>Data version</b>        | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                   |
| <b>Verification status</b> | Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.                                                                                   |
| <b>Link</b>                | <a href="https://mail.vietnamtariff.com/hs-code/22083010/">https://mail.vietnamtariff.com/hs-code/22083010/</a>                                                                              |

### Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                    | Legal basis          | effective  | Source        |
|----------------------|--------------|-------------------------|----------------------|------------|---------------|
| Ordinary import duty | 67.5         | 67.5%                   | 15/2023/QĐ-TTg       | 2023-07-15 | BT2026!K2832  |
| Preferential (MFN)   | 45           | 45%                     | 26/2023/NĐ-CP        | 2023-07-15 | BT2026!N2832  |
| VAT                  | 10/8         | 10 / 8 (several rates)  | 174/2025/NĐ-CP - PL2 |            | BT2026!Q2832  |
| Excise tax           | 35/65        | 35 / 65 (several rates) | 66/2025/QH15         | 2025-06-14 | BT2026!CG2832 |
| 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     |
|-------|--------------|------|------------------------|--------|-----------------|----------------|------------|
| ATIGA | 0            | 0%   | Consolidated<br>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-LAO         | 0            | 0%           | Consolidated BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem |
| ACFTA          | 5            | 5%           | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| EVFTA          | 6            | 6%           | Consolidated BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA         | 6            | 6%           | 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        | 40           | 40%          | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 45           | 45%          | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 45           | 45%          | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 45           | 45%          | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 45           | 45%          | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 45           | 45%          | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 45           | 45%          | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA          | 45           | 45%          | 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    |

| FTA     | Source value | Rate           | Data basis          | Period                                 | Proof of origin       | Legal basis    | Status           |
|---------|--------------|----------------|---------------------|----------------------------------------|-----------------------|----------------|------------------|
| VNCU    |              | No data        | No data             |                                        | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | No data          |
| VKFTA   | 48           | 48%            | Consolidated BT2026 | 2026                                   | VK                    | 125/2022/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       |
| VCFTA   | 55           | 55%            | 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) |      | 5            | AC!E2816 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E2777 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F2777 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G2777 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H2777 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I2777 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J2777 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 65           | AJ!E2815 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 50           | AJ!F2815 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 50           | AJ!G2815   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 50           | AJ!H2815   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 50           | AJ!I2815   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 50           | AJ!J2815   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 65           | VJ!E2819   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 65           | VJ!F2819   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 50           | VJ!G2819   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H2819   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I2819   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J2819   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 50           | AK!F2819   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 40           | AANZ!H2783 |
| AIFTA   | 30/12/2022                             | 2022 | 65           | AI!F2779   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 65           | AI!G2779   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 65           | AI!H2779   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 50           | AI!I2779   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 50           | AI!J2779   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 50           | AI!K2779   |
| VKFTA   | 2022                                   | 2022 | 48           | VK!E2779   |
| VKFTA   | 2023                                   | 2023 | 48           | VK!F2779   |
| VKFTA   | 2024                                   | 2024 | 48           | VK!G2779   |
| VKFTA   | 2025                                   | 2025 | 48           | VK!H2779   |
| VKFTA   | 2026                                   | 2026 | 48           | VK!I2779   |
| VKFTA   | 2027                                   | 2027 | 48           | VK!J2779   |
| VCFTA   | 2022                                   | 2022 | 55           | VC!D2826   |
| VCFTA   | 2023                                   | 2023 | 55           | VC!E2826   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2024   | 2024 | 55           | VC!F2826    |
| VCFTA   | 2025   | 2025 | 55           | VC!G2826    |
| VCFTA   | 2026   | 2026 | 55           | VC!H2826    |
| VCFTA   | 2027   | 2027 | 55           | VC!I2826    |
| VN-EAEU | 2022   | 2022 | *            | EAV!D2823   |
| VN-EAEU | 2023   | 2023 | *            | EAV!E2823   |
| VN-EAEU | 2024   | 2024 | *            | EAV!F2823   |
| VN-EAEU | 2025   | 2025 | *            | EAV!G2823   |
| VN-EAEU | 2026   | 2026 | *            | EAV!H2823   |
| VN-EAEU | 2027   | 2027 | *            | EAV!I2823   |
| AHKFTA  | 2022   | 2022 | *            | AKH!D2831   |
| AHKFTA  | 2023   | 2023 | *            | AKH!E2831   |
| AHKFTA  | 2024   | 2024 | *            | AKH!F2831   |
| AHKFTA  | 2025   | 2025 | *            | AKH!G2831   |
| AHKFTA  | 2026   | 2026 | *            | AKH!H2831   |
| AHKFTA  | 2027   | 2027 | *            | AKH!I2831   |
| EVFTA   | 2022   | 2022 | 30           | EV-NK!D2802 |
| EVFTA   | 2023   | 2023 | 24           | EV-NK!E2802 |
| EVFTA   | 2024   | 2024 | 18           | EV-NK!F2802 |
| EVFTA   | 2025   | 2025 | 12           | EV-NK!G2802 |
| EVFTA   | 2026   | 2026 | 6            | EV-NK!H2802 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I2802 |
| UKVFTA  | 2022   | 2022 | 30           | UKV!D2804   |
| UKVFTA  | 2023   | 2023 | 24           | UKV!E2804   |
| UKVFTA  | 2024   | 2024 | 18           | UKV!F2804   |
| UKVFTA  | 2025   | 2025 | 12           | UKV!G2804   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| UKVFTA | 2026   | 2026           | 6            | UKV!H2804     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I2804     |
| CPTPP  | (I)    | 2021 (DERIVED) | 35           | CPTPP!D2800   |
| CPTPP  | (II)   | 2022 (DERIVED) | 35           | CPTPP!E2800   |
| CPTPP  | (III)  | 2023 (DERIVED) | 30           | CPTPP!F2800   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 25           | CPTPP!G2800   |
| CPTPP  | (V)    | 2025 (DERIVED) | 20           | CPTPP!H2800   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 15           | CPTPP!I2800   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 10           | CPTPP!J2800   |
| RCEP A | 2022   | 2022           | 45           | RCEPT-A!D2823 |
| RCEP A | 2023   | 2023           | 45           | RCEPT-A!E2823 |
| RCEP A | 2024   | 2024           | 45           | RCEPT-A!F2823 |
| RCEP A | 2025   | 2025           | 45           | RCEPT-A!G2823 |
| RCEP A | 2026   | 2026           | 45           | RCEPT-A!H2823 |
| RCEP A | 2027   | 2027           | 45           | RCEPT-A!I2823 |
| RCEP B | 2022   | 2022           | 45           | B!D2823       |
| RCEP B | 2023   | 2023           | 45           | B!E2823       |
| RCEP B | 2024   | 2024           | 45           | B!F2823       |
| RCEP B | 2025   | 2025           | 45           | B!G2823       |
| RCEP B | 2026   | 2026           | 45           | B!H2823       |
| RCEP B | 2027   | 2027           | 45           | B!I2823       |
| RCEP C | 2022   | 2022           | 45           | C!D2823       |
| RCEP C | 2023   | 2023           | 45           | C!E2823       |
| RCEP C | 2024   | 2024           | 45           | C!F2823       |
| RCEP C | 2025   | 2025           | 45           | C!G2823       |
| RCEP C | 2026   | 2026           | 45           | C!H2823       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP C | 2027   | 2027 | 45           | C!I2823  |
| RCEP D | 2022   | 2022 | 45           | D!D2823  |
| RCEP D | 2023   | 2023 | 45           | D!E2823  |
| RCEP D | 2024   | 2024 | 45           | D!F2823  |
| RCEP D | 2025   | 2025 | 45           | D!G2823  |
| RCEP D | 2026   | 2026 | 45           | D!H2823  |
| RCEP D | 2027   | 2027 | 45           | D!I2823  |
| RCEP E | 2022   | 2022 | 45           | E!D2826  |
| RCEP E | 2023   | 2023 | 45           | E!E2826  |
| RCEP E | 2024   | 2024 | 45           | E!F2826  |
| RCEP E | 2025   | 2025 | 45           | E!G2826  |
| RCEP E | 2026   | 2026 | 45           | E!H2826  |
| RCEP E | 2027   | 2027 | 45           | E!I2826  |
| RCEP F | 2022   | 2022 | 45           | F!D2823  |
| RCEP F | 2023   | 2023 | 45           | F!E2823  |
| RCEP F | 2024   | 2024 | 45           | F!F2823  |
| RCEP F | 2025   | 2025 | 45           | F!G2823  |
| RCEP F | 2026   | 2026 | 45           | F!H2823  |
| RCEP F | 2027   | 2027 | 45           | F!I2823  |
| VIFTA  | 2024   | 2024 | 45           | VI!F2634 |
| VIFTA  | 2025   | 2025 | 45           | VI!G2634 |
| VIFTA  | 2026   | 2026 | 45           | VI!H2634 |
| VIFTA  | 2027   | 2027 | 45           | VI!I2634 |

### 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                          | RCEP (Annex A) 45%, RCEP (Annex B) 45%, RCEP (Annex C) 45%, RCEP (Annex D) 45%, RCEP (Annex E) 45%, RCEP (Annex F) 45%, VIFTA 45%, VKFTA 48%, AIFTA 50%, AJCEP 50%, AKFTA 50%, VCFTA 55%: the preferential rate is equal to or higher than the MFN rate (45%) in the source tariff – claiming the FTA brings no saving. | MFN 45%             |                      | 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 2208.30 has 2 lines; 2208.30.10 is distinguished from its siblings by: In containers holding more than 5 l.                                                                                                                                                                                                  | 2208.30.90<br>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          | 2208.30.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.                                                                                                                                                                                 | MOI: 2208.30.10     | 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: 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 2208.30.10. 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 45% for 2208.30.10 was checked against BT2026 (cell BT2026!N2832), 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.