Vietnam Tariff Intelligence

HS 2208.90.40 detail

HS code	2208.90.40
Description	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages / - Other: / - - Other samsu of an alcoholic strength by volume exceeding 40% vol.
Unit	lít/kg
Generated	08/11/2026 12:17:43
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/22089040/

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!K2844
Preferential (MFN)	45	45%	26/2023/NĐ-CP	2023-07-15	BT2026!N2844
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q2844
Excise tax	65	65%	66/2025/QH15	2025-06-14	BT2026!CG2844
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 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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/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
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
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 (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E2828
ATIGA	2022	2022	0	AT!E2789
ATIGA	2023	2023	0	AT!F2789
ATIGA	2024	2024	0	AT!G2789
ATIGA	2025	2025	0	AT!H2789
ATIGA	2026	2026	0	AT!I2789
ATIGA	2027	2027	0	AT!J2789
AJCEP	30/12/2022 - 31/3/2023	2022	65	AJ!E2827
AJCEP	01/4/2023 - 31/3/2024	2023	50	AJ!F2827

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	50	AJ!G2827
AJCEP	01/4/2025 - 31/3/2026	2025	50	AJ!H2827
AJCEP	01/4/2026 - 31/3/2027	2026	50	AJ!I2827
AJCEP	01/4/2027 - 31/3/2028	2027	50	AJ!J2827
VJEPA	30/12/2022 - 31/3/2023	2022	65	VJ!E2831
VJEPA	01/4/2023 - 31/3/2024	2023	65	VJ!F2831
VJEPA	01/4/2024 - 31/3/2025	2024	50	VJ!G2831
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2831
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2831
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2831
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AK!F2831
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		40	AANZ!H2795
AIFTA	30/12/2022	2022	65	AI!F2791
AIFTA	31/12/2022 - 30/12/2023	2023	65	AI!G2791
AIFTA	31/12/2023 - 30/12/2024	2024	65	AI!H2791
AIFTA	31/12/2024 - 31/12/2025	2025	50	AI!I2791
AIFTA	01/01/2026 - 31/12/2026	2026	50	AI!J2791
AIFTA	01/01/2027 - 31/12/2027	2027	50	AI!K2791
VKFTA	2022	2022	48	VK!E2791
VKFTA	2023	2023	48	VK!F2791
VKFTA	2024	2024	48	VK!G2791
VKFTA	2025	2025	48	VK!H2791
VKFTA	2026	2026	48	VK!I2791
VKFTA	2027	2027	48	VK!J2791
VCFTA	2022	2022	55	VC!D2838
VCFTA	2023	2023	55	VC!E2838

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	55	VC!F2838
VCFTA	2025	2025	55	VC!G2838
VCFTA	2026	2026	55	VC!H2838
VCFTA	2027	2027	55	VC!I2838
VN-EAEU	2022	2022	*	EAV!D2835
VN-EAEU	2023	2023	*	EAV!E2835
VN-EAEU	2024	2024	*	EAV!F2835
VN-EAEU	2025	2025	*	EAV!G2835
VN-EAEU	2026	2026	*	EAV!H2835
VN-EAEU	2027	2027	*	EAV!I2835
VNCU	2022	2022	0	VNCU!D496
VNCU	2023 - 2027		0	VNCU!E496
AHKFTA	2022	2022	*	AKH!D2843
AHKFTA	2023	2023	*	AKH!E2843
AHKFTA	2024	2024	*	AKH!F2843
AHKFTA	2025	2025	*	AKH!G2843
AHKFTA	2026	2026	*	AKH!H2843
AHKFTA	2027	2027	*	AKH!I2843
EVFTA	2022	2022	30	EV-NK!D2814
EVFTA	2023	2023	24	EV-NK!E2814
EVFTA	2024	2024	18	EV-NK!F2814
EVFTA	2025	2025	12	EV-NK!G2814
EVFTA	2026	2026	6	EV-NK!H2814
EVFTA	2027	2027	0	EV-NK!I2814
UKVFTA	2022	2022	30	UKV!D2816
UKVFTA	2023	2023	24	UKV!E2816

FTA	Period	Year	Source value	Source
UKVFTA	2024	2024	18	UKV!F2816
UKVFTA	2025	2025	12	UKV!G2816
UKVFTA	2026	2026	6	UKV!H2816
UKVFTA	2027	2027	0	UKV!I2816
CPTPP	(I)	2021 (DERIVED)	35	CPTPP!D2812
CPTPP	(II)	2022 (DERIVED)	35	CPTPP!E2812
CPTPP	(III)	2023 (DERIVED)	30	CPTPP!F2812
CPTPP	(IV)	2024 (DERIVED)	25	CPTPP!G2812
CPTPP	(V)	2025 (DERIVED)	20	CPTPP!H2812
CPTPP	(VI)	2026 (DERIVED)	15	CPTPP!I2812
CPTPP	(VII)	2027 (DERIVED)	10	CPTPP!J2812
RCEP A	2022	2022	45	RCEPT-A!D2835
RCEP A	2023	2023	45	RCEPT-A!E2835
RCEP A	2024	2024	45	RCEPT-A!F2835
RCEP A	2025	2025	45	RCEPT-A!G2835
RCEP A	2026	2026	45	RCEPT-A!H2835
RCEP A	2027	2027	45	RCEPT-A!I2835
RCEP B	2022	2022	45	B!D2835
RCEP B	2023	2023	45	B!E2835
RCEP B	2024	2024	45	B!F2835
RCEP B	2025	2025	45	B!G2835
RCEP B	2026	2026	45	B!H2835
RCEP B	2027	2027	45	B!I2835
RCEP C	2022	2022	45	C!D2835
RCEP C	2023	2023	45	C!E2835
RCEP C	2024	2024	45	C!F2835

FTA	Period	Year	Source value	Source
RCEP C	2025	2025	45	C!G2835
RCEP C	2026	2026	45	C!H2835
RCEP C	2027	2027	45	C!I2835
RCEP D	2022	2022	45	D!D2835
RCEP D	2023	2023	45	D!E2835
RCEP D	2024	2024	45	D!F2835
RCEP D	2025	2025	45	D!G2835
RCEP D	2026	2026	45	D!H2835
RCEP D	2027	2027	45	D!I2835
RCEP E	2022	2022	45	E!D2838
RCEP E	2023	2023	45	E!E2838
RCEP E	2024	2024	45	E!F2838
RCEP E	2025	2025	45	E!G2838
RCEP E	2026	2026	45	E!H2838
RCEP E	2027	2027	45	E!I2838
RCEP F	2022	2022	45	F!D2835
RCEP F	2023	2023	45	F!E2835
RCEP F	2024	2024	45	F!F2835
RCEP F	2025	2025	45	F!G2835
RCEP F	2026	2026	45	F!H2835
RCEP F	2027	2027	45	F!I2835
VIFTA	2024	2024	*	VI!F2646
VIFTA	2025	2025	*	VI!G2646
VIFTA	2026	2026	*	VI!H2646
VIFTA	2027	2027	*	VI!I2646

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%, 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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2208.90 has 10 lines; 2208.90.40 is distinguished from its siblings by: Other samsu of an alcoholic strength by volume exceeding 40% vol..	2208.90.10 Medicated samsu of an alcoholic strength by volume not exceeding 40% vol.; 2208.90.20 Medicated samsu of an alcoholic strength by volume exceeding 40% vol.; 2208.90.30 Other samsu of an alcoholic strength by volume not exceeding 40% vol.; 2208.90.50 Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40% vol.; 2208.90.60 Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40% vol.; 2208.90.70 Bitters and similar beverages of an alcoholic strength not exceeding 57% 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: 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 "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 2208.90.40. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 45% for 2208.90.40 was checked against BT2026 (cell BT2026!N2844), 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.