Vietnam Tariff Intelligence

HS 3302.10.20 detail

HS code	3302.10.20
Description	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages / - Of a kind used in the food or drink industries: / - - Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in other forms
Unit	kg/lít
Generated	04/11/2026 17:43:46
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/33021020/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4951
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N4951
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4951
Excise tax		No data			
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

AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-ID, MY)	0% (except ID, MY)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem

VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/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
EVFTA	1,2	1.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,2	1.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	5.7	5.7%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E4841
ATIGA	2022	2022	0	AT!E4802
ATIGA	2023	2023	0	AT!F4802
ATIGA	2024	2024	0	AT!G4802
ATIGA	2025	2025	0	AT!H4802
ATIGA	2026	2026	0	AT!I4802
ATIGA	2027	2027	0	AT!J4802
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4846
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4846
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4846
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4846

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4846
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4846
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4844
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4844
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4844
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4844
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4844
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4844
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4844
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4808
AIFTA	30/12/2022	2022	0	AI!F4804
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4804
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4804
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4804
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4804
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4804
VKFTA	2022	2022	0	VK!E4813
VKFTA	2023	2023	0	VK!F4813
VKFTA	2024	2024	0	VK!G4813
VKFTA	2025	2025	0	VK!H4813
VKFTA	2026	2026	0	VK!I4813
VKFTA	2027	2027	0	VK!J4813
VCFTA	2022	2022	2	VC!D4851
VCFTA	2023	2023	1	VC!E4851
VCFTA	2024	2024	0	VC!F4851
VCFTA	2025	2025	0	VC!G4851

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H4851
VCFTA	2027	2027	0	VC!I4851
VN-EAEU	2022	2022	0	EAV!D4848
VN-EAEU	2023	2023	0	EAV!E4848
VN-EAEU	2024	2024	0	EAV!F4848
VN-EAEU	2025	2025	0	EAV!G4848
VN-EAEU	2026	2026	0	EAV!H4848
VN-EAEU	2027	2027	0	EAV!I4848
AHKFTA	2022	2022	0	AKH!D4856
AHKFTA	2023	2023	0	AKH!E4856
AHKFTA	2024	2024	0	AKH!F4856
AHKFTA	2025	2025	0	AKH!G4856
AHKFTA	2026	2026	0	AKH!H4856
AHKFTA	2027	2027	0	AKH!I4856
EVFTA	2022	2022	6,2	EV-NK!D4827
EVFTA	2023	2023	5	EV-NK!E4827
EVFTA	2024	2024	3,7	EV-NK!F4827
EVFTA	2025	2025	2,5	EV-NK!G4827
EVFTA	2026	2026	1,2	EV-NK!H4827
EVFTA	2027	2027	0	EV-NK!I4827
UKVFTA	2022	2022	6,2	UKV!D4829
UKVFTA	2023	2023	5	UKV!E4829
UKVFTA	2024	2024	3,7	UKV!F4829
UKVFTA	2025	2025	2,5	UKV!G4829
UKVFTA	2026	2026	1,2	UKV!H4829
UKVFTA	2027	2027	0	UKV!I4829

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4827
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4827
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4827
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4827
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4827
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4827
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4827
RCEP A	2022	2022	0	RCEPT-A!D4848
RCEP A	2023	2023	0	RCEPT-A!E4848
RCEP A	2024	2024	0	RCEPT-A!F4848
RCEP A	2025	2025	0	RCEPT-A!G4848
RCEP A	2026	2026	0	RCEPT-A!H4848
RCEP A	2027	2027	0	RCEPT-A!I4848
RCEP B	2022	2022	0	B!D4848
RCEP B	2023	2023	0	B!E4848
RCEP B	2024	2024	0	B!F4848
RCEP B	2025	2025	0	B!G4848
RCEP B	2026	2026	0	B!H4848
RCEP B	2027	2027	0	B!I4848
RCEP C	2022	2022	0	C!D4848
RCEP C	2023	2023	0	C!E4848
RCEP C	2024	2024	0	C!F4848
RCEP C	2025	2025	0	C!G4848
RCEP C	2026	2026	0	C!H4848
RCEP C	2027	2027	0	C!I4848
RCEP D	2022	2022	0	D!D4848

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E4848
RCEP D	2024	2024	0	D!F4848
RCEP D	2025	2025	0	D!G4848
RCEP D	2026	2026	0	D!H4848
RCEP D	2027	2027	0	D!I4848
RCEP E	2022	2022	0	E!D4851
RCEP E	2023	2023	0	E!E4851
RCEP E	2024	2024	0	E!F4851
RCEP E	2025	2025	0	E!G4851
RCEP E	2026	2026	0	E!H4851
RCEP E	2027	2027	0	E!I4851
RCEP F	2022	2022	0	F!D4848
RCEP F	2023	2023	0	F!E4848
RCEP F	2024	2024	0	F!F4848
RCEP F	2025	2025	0	F!G4848
RCEP F	2026	2026	0	F!H4848
RCEP F	2027	2027	0	F!I4848
VIFTA	2024	2024	8,6	VI!F4469
VIFTA	2025	2025	7.1	VI!G4469
VIFTA	2026	2026	5.7	VI!H4469
VIFTA	2027	2027	4.3	VI!I4469

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3302.10 has 4 lines; 3302.10.20 is distinguished from its siblings by: Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in other forms.	3302.10.10 Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in liquid form; 3302.10.30 Other, not containing alcohol; 3302.10.90 Other	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 "8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3302.10.20. 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 10% for 3302.10.20 was checked against BT2026 (cell BT2026!N4951), 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

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.