Vietnam Tariff Intelligence

HS 2009.90.99 detail

HS code	2009.90.99
Description	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter / - Mixtures of juices: / - - Other: / - - - Other
Unit	kg/lít
Generated	10/11/2026 09:06:12
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/20099099/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2614
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N2614
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2614
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-MM, TH)	0% (except MM, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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(-LA)	0% (except LA)	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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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-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
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VCFTA	6	6%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	10	10%	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
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!E2609
ATIGA	2022	2022	0	AT!E2570
ATIGA	2023	2023	0	AT!F2570
ATIGA	2024	2024	0	AT!G2570
ATIGA	2025	2025	0	AT!H2570
ATIGA	2026	2026	0	AT!I2570
ATIGA	2027	2027	0	AT!J2570
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E2608
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2608
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2608

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2608
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2608
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2608
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E2610
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F2610
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2610
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2610
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2610
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2610
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2612
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2576
AIFTA	30/12/2022	2022	0	AI!F2572
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2572
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2572
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2572
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2572
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2572
VKFTA	2022	2022	0	VK!E2572
VKFTA	2023	2023	0	VK!F2572
VKFTA	2024	2024	0	VK!G2572
VKFTA	2025	2025	0	VK!H2572
VKFTA	2026	2026	0	VK!I2572
VKFTA	2027	2027	0	VK!J2572
VCFTA	2022	2022	14	VC!D2619
VCFTA	2023	2023	12	VC!E2619
VCFTA	2024	2024	10	VC!F2619

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	8	VC!G2619
VCFTA	2026	2026	6	VC!H2619
VCFTA	2027	2027	4	VC!I2619
VN-EAEU	2022	2022	*	EAV!D2616
VN-EAEU	2023	2023	*	EAV!E2616
VN-EAEU	2024	2024	*	EAV!F2616
VN-EAEU	2025	2025	*	EAV!G2616
VN-EAEU	2026	2026	*	EAV!H2616
VN-EAEU	2027	2027	*	EAV!I2616
VNCU	2022	2022	0	VNCU!D431
VNCU	2023 - 2027		0	VNCU!E431
AHKFTA	2022	2022	15	AKH!D2624
AHKFTA	2023	2023	10	AKH!E2624
AHKFTA	2024	2024	10	AKH!F2624
AHKFTA	2025	2025	5	AKH!G2624
AHKFTA	2026	2026	5	AKH!H2624
AHKFTA	2027	2027	0	AKH!I2624
EVFTA	2022	2022	12,5	EV-NK!D2595
EVFTA	2023	2023	8,3	EV-NK!E2595
EVFTA	2024	2024	4,1	EV-NK!F2595
EVFTA	2025	2025	0	EV-NK!G2595
EVFTA	2026	2026	0	EV-NK!H2595
EVFTA	2027	2027	0	EV-NK!I2595
UKVFTA	2022	2022	12,5	UKV!D2597
UKVFTA	2023	2023	8,3	UKV!E2597
UKVFTA	2024	2024	4,1	UKV!F2597

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G2597
UKVFTA	2026	2026	0	UKV!H2597
UKVFTA	2027	2027	0	UKV!I2597
CPTPP	(I)	2021 (DERIVED)	5	CPTPP!D2591
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2591
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2591
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2591
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2591
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2591
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2591
RCEP A	2022	2022	22,5	RCEPT-A!D2614
RCEP A	2023	2023	20	RCEPT-A!E2614
RCEP A	2024	2024	17,5	RCEPT-A!F2614
RCEP A	2025	2025	15	RCEPT-A!G2614
RCEP A	2026	2026	12,5	RCEPT-A!H2614
RCEP A	2027	2027	10	RCEPT-A!I2614
RCEP B	2022	2022	22,5	B!D2614
RCEP B	2023	2023	20	B!E2614
RCEP B	2024	2024	17,5	B!F2614
RCEP B	2025	2025	15	B!G2614
RCEP B	2026	2026	12,5	B!H2614
RCEP B	2027	2027	10	B!I2614
RCEP C	2022	2022	22,5	C!D2614
RCEP C	2023	2023	20	C!E2614
RCEP C	2024	2024	17,5	C!F2614
RCEP C	2025	2025	15	C!G2614

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	12,5	C!H2614
RCEP C	2027	2027	10	C!I2614
RCEP D	2022	2022	22,7	D!D2614
RCEP D	2023	2023	20,5	D!E2614
RCEP D	2024	2024	18,2	D!F2614
RCEP D	2025	2025	15,9	D!G2614
RCEP D	2026	2026	13,6	D!H2614
RCEP D	2027	2027	11,4	D!I2614
RCEP E	2022	2022	22,5	E!D2617
RCEP E	2023	2023	20	E!E2617
RCEP E	2024	2024	17,5	E!F2617
RCEP E	2025	2025	15	E!G2617
RCEP E	2026	2026	12,5	E!H2617
RCEP E	2027	2027	10	E!I2617
RCEP F	2022	2022	22,5	F!D2614
RCEP F	2023	2023	20	F!E2614
RCEP F	2024	2024	17,5	F!F2614
RCEP F	2025	2025	15	F!G2614
RCEP F	2026	2026	12,5	F!H2614
RCEP F	2027	2027	10	F!I2614
VIFTA	2024	2024	20	VI!F2439
VIFTA	2025	2025	15	VI!G2439
VIFTA	2026	2026	10	VI!H2439
VIFTA	2027	2027	5	VI!I2439

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2009.90 has 3 lines; 2009.90.99 is distinguished from its siblings by: Other.	2009.90.10 Suitable for infants or young children; 2009.90.91 Ready for immediate consumption	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 2009.90.99. 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 25% for 2009.90.99 was checked against BT2026 (cell BT2026!N2614), 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
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)

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.