Vietnam Tariff Intelligence

HS 2201.90.10 detail

HS code	2201.90.10
Description	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow / - Other: / - - Ice and snow
Unit	lít/kg
Generated	08/11/2026 04:20:09
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/22019010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	60	60%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2747
Preferential (MFN)	40	40%	26/2023/NĐ-CP	2023-07-15	BT2026!N2747
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2747
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	0%	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
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
VCFTA	3	3%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
EVFTA	5	5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	5	5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	8	8%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	21,8	21.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	40	40%	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!E2724

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E2685
ATIGA	2023	2023	0	AT!F2685
ATIGA	2024	2024	0	AT!G2685
ATIGA	2025	2025	0	AT!H2685
ATIGA	2026	2026	0	AT!I2685
ATIGA	2027	2027	0	AT!J2685
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2723
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2723
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2723
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2723
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2723
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2723
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2725
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2725
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2725
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2725
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2725
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2725
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2727
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2691
AIFTA	30/12/2022	2022	0	AI!F2687
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2687
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2687
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2687
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2687
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2687

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E2687
VKFTA	2023	2023	0	VK!F2687
VKFTA	2024	2024	0	VK!G2687
VKFTA	2025	2025	0	VK!H2687
VKFTA	2026	2026	0	VK!I2687
VKFTA	2027	2027	0	VK!J2687
VCFTA	2022	2022	14	VC!D2734
VCFTA	2023	2023	11	VC!E2734
VCFTA	2024	2024	9	VC!F2734
VCFTA	2025	2025	6	VC!G2734
VCFTA	2026	2026	3	VC!H2734
VCFTA	2027	2027	0	VC!I2734
VN-EAEU	2022	2022	10,9	EAV!D2731
VN-EAEU	2023	2023	7,3	EAV!E2731
VN-EAEU	2024	2024	3,6	EAV!F2731
VN-EAEU	2025	2025	0	EAV!G2731
VN-EAEU	2026	2026	0	EAV!H2731
VN-EAEU	2027	2027	0	EAV!I2731
AHKFTA	2022	2022	24	AKH!D2739
AHKFTA	2023	2023	16	AKH!E2739
AHKFTA	2024	2024	16	AKH!F2739
AHKFTA	2025	2025	8	AKH!G2739
AHKFTA	2026	2026	8	AKH!H2739
AHKFTA	2027	2027	0	AKH!I2739
EVFTA	2022	2022	25	EV-NK!D2710
EVFTA	2023	2023	20	EV-NK!E2710

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	15	EV-NK!F2710
EVFTA	2025	2025	10	EV-NK!G2710
EVFTA	2026	2026	5	EV-NK!H2710
EVFTA	2027	2027	0	EV-NK!I2710
UKVFTA	2022	2022	25	UKV!D2712
UKVFTA	2023	2023	20	UKV!E2712
UKVFTA	2024	2024	15	UKV!F2712
UKVFTA	2025	2025	10	UKV!G2712
UKVFTA	2026	2026	5	UKV!H2712
UKVFTA	2027	2027	0	UKV!I2712
CPTPP	(I)	2021 (DERIVED)	20	CPTPP!D2706
CPTPP	(II)	2022 (DERIVED)	15	CPTPP!E2706
CPTPP	(III)	2023 (DERIVED)	10	CPTPP!F2706
CPTPP	(IV)	2024 (DERIVED)	5	CPTPP!G2706
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2706
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2706
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2706
RCEP A	2022	2022	36	RCEPT-A!D2729
RCEP A	2023	2023	32	RCEPT-A!E2729
RCEP A	2024	2024	28	RCEPT-A!F2729
RCEP A	2025	2025	24	RCEPT-A!G2729
RCEP A	2026	2026	20	RCEPT-A!H2729
RCEP A	2027	2027	16	RCEPT-A!I2729
RCEP B	2022	2022	36	B!D2729
RCEP B	2023	2023	32	B!E2729
RCEP B	2024	2024	28	B!F2729

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	24	B!G2729
RCEP B	2026	2026	20	B!H2729
RCEP B	2027	2027	16	B!I2729
RCEP C	2022	2022	36	C!D2729
RCEP C	2023	2023	32	C!E2729
RCEP C	2024	2024	28	C!F2729
RCEP C	2025	2025	24	C!G2729
RCEP C	2026	2026	20	C!H2729
RCEP C	2027	2027	16	C!I2729
RCEP D	2022	2022	36,4	D!D2729
RCEP D	2023	2023	32,7	D!E2729
RCEP D	2024	2024	29,1	D!F2729
RCEP D	2025	2025	25,5	D!G2729
RCEP D	2026	2026	21,8	D!H2729
RCEP D	2027	2027	18,2	D!I2729
RCEP E	2022	2022	36	E!D2732
RCEP E	2023	2023	32	E!E2732
RCEP E	2024	2024	28	E!F2732
RCEP E	2025	2025	24	E!G2732
RCEP E	2026	2026	20	E!H2732
RCEP E	2027	2027	16	E!I2732
RCEP F	2022	2022	36	F!D2729
RCEP F	2023	2023	32	F!E2729
RCEP F	2024	2024	28	F!F2729
RCEP F	2025	2025	24	F!G2729
RCEP F	2026	2026	20	F!H2729

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	16	F!I2729
VIFTA	2024	2024	40	VI!F2549
VIFTA	2025	2025	40	VI!G2549
VIFTA	2026	2026	40	VI!H2549
VIFTA	2027	2027	40	VI!I2549

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 40%: the preferential rate is equal to or higher than the MFN rate (40%) in the source tariff – claiming the FTA brings no saving.	MFN 40%		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 2201.90 has 2 lines; 2201.90.10 is distinguished from its siblings by: Ice and snow.	2201.90.90 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 2201.90.10. 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 40% for 2201.90.10 was checked against BT2026 (cell BT2026!N2747), 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.