Vietnam Tariff Intelligence

# Detalle del SA 2202.99.10

| | |
|---|---|
| **Código SA** | 2202.99.10 |
| **Descripción** | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09 / - Other: / - - Other: / - - - Flavoured UHT milk based drinks |
| **Unidad** | lít/kg |
| **Generado** | 31/10/2026 02:35:58 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Estado de verificación** | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| **Enlace** | https://vietnamtariff.com/hs-code/22029910/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 45 | 45% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K2757 |
| Preferencial (NMF) | 30 | 30% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N2757 |
| IVA | 10/8 | 10 / 8 (varios tipos) | 174/2025/NĐ-CP - PL2 | | BT2026!Q2757 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | | Sin datos | | | |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | | Sin datos | | | |
| Arancel de exportación UKVFTA | | Sin datos | | | |

## Aranceles preferenciales especiales (TLC) – 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 (-TH) | 0% (excepto TH) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| EVFTA | 3,7 | 3,7% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 3,7 | 3,7% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| AHKFTA | 6 | 6% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 15 | 15% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Anexo B) | 15 | 15% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 15 | 15% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 15 | 15% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 15 | 15% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 16,4 | 16,4% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 21 | 21% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/NĐ-CP | Sin datos |
| VNCU | | Sin datos | Sin datos | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E2735 |
| ATIGA | 2022 | 2022 | 0 | AT!E2696 |
| ATIGA | 2023 | 2023 | 0 | AT!F2696 |
| ATIGA | 2024 | 2024 | 0 | AT!G2696 |
| ATIGA | 2025 | 2025 | 0 | AT!H2696 |
| ATIGA | 2026 | 2026 | 0 | AT!I2696 |
| ATIGA | 2027 | 2027 | 0 | AT!J2696 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E2734 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F2734 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G2734 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H2734 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I2734 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J2734 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E2738 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F2738 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G2738 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H2738 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I2738 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J2738 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F2738 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H2702 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F2698 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G2698 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H2698 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I2698 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J2698 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K2698 |
| VKFTA | 2022 | 2022 | 0 | VK!E2698 |
| VKFTA | 2023 | 2023 | 0 | VK!F2698 |
| VKFTA | 2024 | 2024 | 0 | VK!G2698 |
| VKFTA | 2025 | 2025 | 0 | VK!H2698 |
| VKFTA | 2026 | 2026 | 0 | VK!I2698 |
| VKFTA | 2027 | 2027 | 0 | VK!J2698 |
| VCFTA | 2022 | 2022 | 6 | VC!D2745 |
| VCFTA | 2023 | 2023 | 3 | VC!E2745 |
| VCFTA | 2024 | 2024 | 0 | VC!F2745 |
| VCFTA | 2025 | 2025 | 0 | VC!G2745 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H2745 |
| VCFTA | 2027 | 2027 | 0 | VC!I2745 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D2742 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E2742 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F2742 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G2742 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H2742 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I2742 |
| AHKFTA | 2022 | 2022 | 18 | AKH!D2750 |
| AHKFTA | 2023 | 2023 | 12 | AKH!E2750 |
| AHKFTA | 2024 | 2024 | 12 | AKH!F2750 |
| AHKFTA | 2025 | 2025 | 6 | AKH!G2750 |
| AHKFTA | 2026 | 2026 | 6 | AKH!H2750 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I2750 |
| EVFTA | 2022 | 2022 | 18,7 | EV-NK!D2721 |
| EVFTA | 2023 | 2023 | 15 | EV-NK!E2721 |
| EVFTA | 2024 | 2024 | 11,2 | EV-NK!F2721 |
| EVFTA | 2025 | 2025 | 7,5 | EV-NK!G2721 |
| EVFTA | 2026 | 2026 | 3,7 | EV-NK!H2721 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I2721 |
| UKVFTA | 2022 | 2022 | 18,7 | UKV!D2723 |
| UKVFTA | 2023 | 2023 | 15 | UKV!E2723 |
| UKVFTA | 2024 | 2024 | 11,2 | UKV!F2723 |
| UKVFTA | 2025 | 2025 | 7,5 | UKV!G2723 |
| UKVFTA | 2026 | 2026 | 3,7 | UKV!H2723 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I2723 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 12,8 | CPTPP!D2717 |
| CPTPP | (II) | 2022 (DERIVED) | 8,5 | CPTPP!E2717 |
| CPTPP | (III) | 2023 (DERIVED) | 4,2 | CPTPP!F2717 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G2717 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H2717 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I2717 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J2717 |
| RCEP A | 2022 | 2022 | 27 | RCEPT-A!D2742 |
| RCEP A | 2023 | 2023 | 24 | RCEPT-A!E2742 |
| RCEP A | 2024 | 2024 | 21 | RCEPT-A!F2742 |
| RCEP A | 2025 | 2025 | 18 | RCEPT-A!G2742 |
| RCEP A | 2026 | 2026 | 15 | RCEPT-A!H2742 |
| RCEP A | 2027 | 2027 | 12 | RCEPT-A!I2742 |
| RCEP B | 2022 | 2022 | 27 | B!D2742 |
| RCEP B | 2023 | 2023 | 24 | B!E2742 |
| RCEP B | 2024 | 2024 | 21 | B!F2742 |
| RCEP B | 2025 | 2025 | 18 | B!G2742 |
| RCEP B | 2026 | 2026 | 15 | B!H2742 |
| RCEP B | 2027 | 2027 | 12 | B!I2742 |
| RCEP C | 2022 | 2022 | 27 | C!D2742 |
| RCEP C | 2023 | 2023 | 24 | C!E2742 |
| RCEP C | 2024 | 2024 | 21 | C!F2742 |
| RCEP C | 2025 | 2025 | 18 | C!G2742 |
| RCEP C | 2026 | 2026 | 15 | C!H2742 |
| RCEP C | 2027 | 2027 | 12 | C!I2742 |
| RCEP D | 2022 | 2022 | 27,3 | D!D2742 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 24,5 | D!E2742 |
| RCEP D | 2024 | 2024 | 21,8 | D!F2742 |
| RCEP D | 2025 | 2025 | 19,1 | D!G2742 |
| RCEP D | 2026 | 2026 | 16,4 | D!H2742 |
| RCEP D | 2027 | 2027 | 13,6 | D!I2742 |
| RCEP E | 2022 | 2022 | 27 | E!D2745 |
| RCEP E | 2023 | 2023 | 24 | E!E2745 |
| RCEP E | 2024 | 2024 | 21 | E!F2745 |
| RCEP E | 2025 | 2025 | 18 | E!G2745 |
| RCEP E | 2026 | 2026 | 15 | E!H2745 |
| RCEP E | 2027 | 2027 | 12 | E!I2745 |
| RCEP F | 2022 | 2022 | 27 | F!D2742 |
| RCEP F | 2023 | 2023 | 24 | F!E2742 |
| RCEP F | 2024 | 2024 | 21 | F!F2742 |
| RCEP F | 2025 | 2025 | 18 | F!G2742 |
| RCEP F | 2026 | 2026 | 15 | F!H2742 |
| RCEP F | 2027 | 2027 | 12 | F!I2742 |
| VIFTA | 2024 | 2024 | 27 | VI!F2559 |
| VIFTA | 2025 | 2025 | 24 | VI!G2559 |
| VIFTA | 2026 | 2026 | 21 | VI!H2559 |
| VIFTA | 2027 | 2027 | 18 | VI!I2559 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 2202.99 has 6 lines; 2202.99.10 is distinguished from its siblings by: Flavoured UHT milk based drinks. | 2202.99.20 Soya milk drinks; 2202.99.30 Coconut water based drinks; 2202.99.40 Coffee based drinks or coffee flavoured drinks; 2202.99.50 Other non-aerated beverages ready for immediate consumption without dilution; 2202.99.90 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | No verificado – requiere comprobación |
| 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. | No verificado – requiere comprobación |
| TAX-001 | YELLOW | Several VAT rates | The VAT column shows "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL2: Nước giải khát theo Tiêu chuẩn quốc gia (TCVN) có hàm lượng đường trên 5g/100ml | | 174/2025/NĐ-CP - PL2 | Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II). | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 2202.99.10. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | No verificado – requiere comprobación |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 30% for 2202.99.10 was checked against BT2026 (cell BT2026!N2757), 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. | Cotejado con el archivo arancelario de origen |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.