Vietnam Tariff Intelligence

# Detalle del SA 2203.00.99

| | |
|---|---|
| **Código SA** | 2203.00.99 |
| **Descripción** | Beer made from malt / - Other, including ale: / - - Other |
| **Unidad** | lít/kg |
| **Generado** | 04/11/2026 11:39:39 |
| **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/22030099/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 52.5 | 52,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K2769 |
| Preferencial (NMF) | 35 | 35% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N2769 |
| IVA | 10/8 | 10 / 8 (varios tipos) | 174/2025/NĐ-CP - PL2 | | BT2026!Q2769 |
| Impuesto especial al consumo | 65 | 65% | 66/2025/QH15 | 2025-06-14 | BT2026!CG2769 |
| 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 |
|---|---|---|---|---|---|---|---|
| ACFTA | 0 (-KH, LA, MM, SG) | 0% (excepto KH, LA, MM, SG) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/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 |
| 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 |
| VNCU | 0 | 0% | Arancel consolidado BT2026 | 2023 - 2027 | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Ad valorem |
| CPTPP | 15; M: 18 | 15% · M: 18% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 22 | 22% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 22 | 22% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 23,3 | 23,3% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 23,3 | 23,3% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 23,3 | 23,3% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 26,3 | 26,3% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 35 | 35% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 35 | 35% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VKFTA | 35 | 35% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| VIFTA | 35 | 35% | 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 |
| AANZFTA | 40 | 40% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| VCFTA | 40 | 40% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| AIFTA | 50 | 50% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 50 | 50% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 50 | 50% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| AHKFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | No elegible (*) |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E2748 |
| ATIGA | 2022 | 2022 | 0 | AT!E2709 |
| ATIGA | 2023 | 2023 | 0 | AT!F2709 |
| ATIGA | 2024 | 2024 | 0 | AT!G2709 |
| ATIGA | 2025 | 2025 | 0 | AT!H2709 |
| ATIGA | 2026 | 2026 | 0 | AT!I2709 |
| ATIGA | 2027 | 2027 | 0 | AT!J2709 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 65 | AJ!E2747 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 50 | AJ!F2747 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 50 | AJ!G2747 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 50 | AJ!H2747 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 50 | AJ!I2747 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 50 | AJ!J2747 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 65 | VJ!E2751 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 65 | VJ!F2751 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 50 | VJ!G2751 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H2751 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I2751 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J2751 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 50 | AK!F2751 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 40 | AANZ!H2715 |
| AIFTA | 30/12/2022 | 2022 | 65 | AI!F2711 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 65 | AI!G2711 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 65 | AI!H2711 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 50 | AI!I2711 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 50 | AI!J2711 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 50 | AI!K2711 |
| VKFTA | 2022 | 2022 | 35 | VK!E2711 |
| VKFTA | 2023 | 2023 | 35 | VK!F2711 |
| VKFTA | 2024 | 2024 | 35 | VK!G2711 |
| VKFTA | 2025 | 2025 | 35 | VK!H2711 |
| VKFTA | 2026 | 2026 | 35 | VK!I2711 |
| VKFTA | 2027 | 2027 | 35 | VK!J2711 |
| VCFTA | 2022 | 2022 | 53 | VC!D2758 |
| VCFTA | 2023 | 2023 | 53 | VC!E2758 |
| VCFTA | 2024 | 2024 | 40 | VC!F2758 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 40 | VC!G2758 |
| VCFTA | 2026 | 2026 | 40 | VC!H2758 |
| VCFTA | 2027 | 2027 | 40 | VC!I2758 |
| VN-EAEU | 2022 | 2022 | 9,5 | EAV!D2755 |
| VN-EAEU | 2023 | 2023 | 6,4 | EAV!E2755 |
| VN-EAEU | 2024 | 2024 | 3,2 | EAV!F2755 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G2755 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H2755 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I2755 |
| VNCU | 2022 | 2022 | 0 | VNCU!D451 |
| VNCU | 2023 - 2027 |  | 0 | VNCU!E451 |
| AHKFTA | 2022 | 2022 | * | AKH!D2763 |
| AHKFTA | 2023 | 2023 | * | AKH!E2763 |
| AHKFTA | 2024 | 2024 | * | AKH!F2763 |
| AHKFTA | 2025 | 2025 | * | AKH!G2763 |
| AHKFTA | 2026 | 2026 | * | AKH!H2763 |
| AHKFTA | 2027 | 2027 | * | AKH!I2763 |
| EVFTA | 2022 | 2022 | 32 | EV-NK!D2734 |
| EVFTA | 2023 | 2023 | 30 | EV-NK!E2734 |
| EVFTA | 2024 | 2024 | 29 | EV-NK!F2734 |
| EVFTA | 2025 | 2025 | 25 | EV-NK!G2734 |
| EVFTA | 2026 | 2026 | 22 | EV-NK!H2734 |
| EVFTA | 2027 | 2027 | 18 | EV-NK!I2734 |
| UKVFTA | 2022 | 2022 | 32 | UKV!D2736 |
| UKVFTA | 2023 | 2023 | 30 | UKV!E2736 |
| UKVFTA | 2024 | 2024 | 29 | UKV!F2736 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| UKVFTA | 2025 | 2025 | 25 | UKV!G2736 |
| UKVFTA | 2026 | 2026 | 22 | UKV!H2736 |
| UKVFTA | 2027 | 2027 | 18 | UKV!I2736 |
| CPTPP | (I) | 2021 (DERIVED) | 30 | CPTPP!D2730 |
| CPTPP | (II) | 2022 (DERIVED) | 29 | CPTPP!E2730 |
| CPTPP | (III) | 2023 (DERIVED) | 25 | CPTPP!F2730 |
| CPTPP | (IV) | 2024 (DERIVED) | 22 | CPTPP!G2730 |
| CPTPP | (V) | 2025 (DERIVED) | 18 | CPTPP!H2730 |
| CPTPP | (VI) | 2026 (DERIVED) | 15 | CPTPP!I2730 |
| CPTPP | (VII) | 2027 (DERIVED) | 11 | CPTPP!J2730 |
| RCEP A | 2022 | 2022 | 32,7 | RCEPT-A!D2755 |
| RCEP A | 2023 | 2023 | 30,3 | RCEPT-A!E2755 |
| RCEP A | 2024 | 2024 | 28 | RCEPT-A!F2755 |
| RCEP A | 2025 | 2025 | 25,7 | RCEPT-A!G2755 |
| RCEP A | 2026 | 2026 | 23,3 | RCEPT-A!H2755 |
| RCEP A | 2027 | 2027 | 21 | RCEPT-A!I2755 |
| RCEP B | 2022 | 2022 | 32,7 | B!D2755 |
| RCEP B | 2023 | 2023 | 30,3 | B!E2755 |
| RCEP B | 2024 | 2024 | 28 | B!F2755 |
| RCEP B | 2025 | 2025 | 25,7 | B!G2755 |
| RCEP B | 2026 | 2026 | 23,3 | B!H2755 |
| RCEP B | 2027 | 2027 | 21 | B!I2755 |
| RCEP C | 2022 | 2022 | 33,3 | C!D2755 |
| RCEP C | 2023 | 2023 | 31,5 | C!E2755 |
| RCEP C | 2024 | 2024 | 29,8 | C!F2755 |
| RCEP C | 2025 | 2025 | 28 | C!G2755 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP C | 2026 | 2026 | 26,3 | C!H2755 |
| RCEP C | 2027 | 2027 | 24,5 | C!I2755 |
| RCEP D | 2022 | 2022 | 35 | D!D2755 |
| RCEP D | 2023 | 2023 | 35 | D!E2755 |
| RCEP D | 2024 | 2024 | 35 | D!F2755 |
| RCEP D | 2025 | 2025 | 35 | D!G2755 |
| RCEP D | 2026 | 2026 | 35 | D!H2755 |
| RCEP D | 2027 | 2027 | 35 | D!I2755 |
| RCEP E | 2022 | 2022 | 35 | E!D2758 |
| RCEP E | 2023 | 2023 | 35 | E!E2758 |
| RCEP E | 2024 | 2024 | 35 | E!F2758 |
| RCEP E | 2025 | 2025 | 35 | E!G2758 |
| RCEP E | 2026 | 2026 | 35 | E!H2758 |
| RCEP E | 2027 | 2027 | 35 | E!I2758 |
| RCEP F | 2022 | 2022 | 32,7 | F!D2755 |
| RCEP F | 2023 | 2023 | 30,3 | F!E2755 |
| RCEP F | 2024 | 2024 | 28 | F!F2755 |
| RCEP F | 2025 | 2025 | 25,7 | F!G2755 |
| RCEP F | 2026 | 2026 | 23,3 | F!H2755 |
| RCEP F | 2027 | 2027 | 21 | F!I2755 |
| VIFTA | 2024 | 2024 | 35 | VI!F2571 |
| VIFTA | 2025 | 2025 | 35 | VI!G2571 |
| VIFTA | 2026 | 2026 | 35 | VI!H2571 |
| VIFTA | 2027 | 2027 | 35 | VI!I2571 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|
| 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. | Instrumento citado en la fuente; vigencia no verificada |
| 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. | Instrumento citado en la fuente; vigencia no verificada |
| FTA-009 | YELLOW | CPTPP: separate "M:" rate | The CPTPP cell "15; M: 18" has a general 15% and an "M:" 18% 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. | No verificado – requiere comprobación |
| FTA-010 | YELLOW | Consolidated vs FTA schedule discrepancy | CPTPP: consolidated BT2026 shows "15; M: 18", the FTA schedule for period (VI) shows "15". | | 115/2022/NĐ-CP | Check the original Decree and amendments to determine the correct rate. | No verificado – requiere comprobación |
| FTA-013 | YELLOW | FTA rate not lower than MFN | RCEP (Anexo D) 35%, RCEP (Anexo E) 35%, VKFTA 35%, VIFTA 35%, AANZFTA 40%, VCFTA 40%, AIFTA 50%, AJCEP 50%, AKFTA 50%: the preferential rate is equal to or higher than the MFN rate (35%) in the source tariff – claiming the FTA brings no saving. | MFN 35% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | No verificado – requiere comprobación |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 2203.00 has 4 lines; 2203.00.99 is distinguished from its siblings by: Other. | 2203.00.11 Of an alcoholic strength by volume not exceeding 5.8% vol.; 2203.00.19 Other; 2203.00.91 Of an alcoholic strength by volume not exceeding 5.8% vol. | 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 |

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|
| TAX-001 | YELLOW | Several VAT rates | The VAT column shows "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL2: Bia 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). | No verificado – requiere comprobación |
| 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). | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 2203.00.99. 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 35% for 2203.00.99 was checked against BT2026 (cell BT2026!N2769), 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 |

## Política de la partida

| Política de la partida |
|---|
| 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) |

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.