

Detalle del SA 2206.00.41

|                        |                                                                                                                                                                                                                                                                                       |
|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 2206.00.41                                                                                                                                                                                                                                                                            |
| Descripción            | Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included / - Shandy: / - - Of an alcoholic strength by volume not exceeding 1.14% vol. |
| Unidad                 | lít/kg                                                                                                                                                                                                                                                                                |
| Generado               | 30/10/2026 13:45:31                                                                                                                                                                                                                                                                   |
| 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                 | <a href="https://vietnamtariff.com/hs-code/22060041/">https://vietnamtariff.com/hs-code/22060041/</a>                                                                                                                                                                                 |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica        | vigente    | Fuente        |
|----------------------------------|-----------------|-----------------------|----------------------|------------|---------------|
| Derecho de importación ordinario | 82.5            | 82,5%                 | 15/2023/QĐ-TTg       | 2023-07-15 | BT2026!K2813  |
| Preferencial (NMF)               | 55              | 55%                   | 26/2023/NĐ-CP        | 2023-07-15 | BT2026!N2813  |
| IVA                              | 10/8            | 10 / 8 (varios tipos) | 174/2025/NĐ-CP - PL2 |            | BT2026!Q2813  |
| Impuesto especial al consumo     | 35              | 35%                   | 66/2025/QH15         | 2025-06-14 | BT2026!CG2813 |
| 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 (-LA, MM) | 0% (excepto LA, MM) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| 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-LAO         | 0           | 0%                  | Arancel consolidado BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem |
| EVFTA          | 6,8         | 6,8%                | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA         | 6,8         | 6,8%                | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| CPTPP          | 15; M: 20   | 15% · M: 20%        | Arancel consolidado BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 36,7        | 36,7%               | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 36,7        | 36,7%               | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 36,7        | 36,7%               | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| AANZFTA        | 40          | 40%                 | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 41,3        | 41,3%               | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/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 |
| VKFTA          | 50          | 50%                 | Arancel consolidado BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem |

|                |    |               |                            |      |                                   |                |                 |
|----------------|----|---------------|----------------------------|------|-----------------------------------|----------------|-----------------|
| RCEP (Anexo D) | 55 | 55%           | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem      |
| RCEP (Anexo E) | 55 | 55%           | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem      |
| VIFTA          | 55 | 55%           | 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       |
| VCFTA          | 59 | 59%           | Arancel consolidado BT2026 | 2026 | VC                                | 112/2022/NĐ-CP | Ad valorem      |
| AHKFTA         | *  | * no elegible | Arancel consolidado BT2026 | 2026 | AHK                               | 123/2022/NĐ-CP | No elegible (*) |
| VN-EAEU        | *  | * no elegible | Arancel consolidado BT2026 | 2026 | EAV                               | 113/2022/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!E2795 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E2756 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F2756 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G2756 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H2756 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I2756 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J2756 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 65              | AJ!E2794 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 50              | AJ!F2794 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 50              | AJ!G2794 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 50              | AJ!H2794 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 50              | AJ!I2794   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 50              | AJ!J2794   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 65              | VJ!E2798   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 65              | VJ!F2798   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 50              | VJ!G2798   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H2798   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I2798   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J2798   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 50              | AK!F2798   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 40              | AANZ!H2762 |
| AIFTA   | 30/12/2022                             | 2022 | 65              | AI!F2758   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 65              | AI!G2758   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 65              | AI!H2758   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 50              | AI!I2758   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 50              | AI!J2758   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 50              | AI!K2758   |
| VKFTA   | 2022                                   | 2022 | 50              | VK!E2758   |
| VKFTA   | 2023                                   | 2023 | 50              | VK!F2758   |
| VKFTA   | 2024                                   | 2024 | 50              | VK!G2758   |
| VKFTA   | 2025                                   | 2025 | 50              | VK!H2758   |
| VKFTA   | 2026                                   | 2026 | 50              | VK!I2758   |
| VKFTA   | 2027                                   | 2027 | 50              | VK!J2758   |
| VCFTA   | 2022                                   | 2022 | 59              | VC!D2805   |
| VCFTA   | 2023                                   | 2023 | 59              | VC!E2805   |
| VCFTA   | 2024                                   | 2024 | 59              | VC!F2805   |
| VCFTA   | 2025                                   | 2025 | 59              | VC!G2805   |

| FTA     | Periodo | Año  | Valor de origen | Fuente      |
|---------|---------|------|-----------------|-------------|
| VCFTA   | 2026    | 2026 | 59              | VC!H2805    |
| VCFTA   | 2027    | 2027 | 59              | VC!I2805    |
| VN-EAEU | 2022    | 2022 | *               | EAV!D2802   |
| VN-EAEU | 2023    | 2023 | *               | EAV!E2802   |
| VN-EAEU | 2024    | 2024 | *               | EAV!F2802   |
| VN-EAEU | 2025    | 2025 | *               | EAV!G2802   |
| VN-EAEU | 2026    | 2026 | *               | EAV!H2802   |
| VN-EAEU | 2027    | 2027 | *               | EAV!I2802   |
| AHKFTA  | 2022    | 2022 | *               | AKH!D2810   |
| AHKFTA  | 2023    | 2023 | *               | AKH!E2810   |
| AHKFTA  | 2024    | 2024 | *               | AKH!F2810   |
| AHKFTA  | 2025    | 2025 | *               | AKH!G2810   |
| AHKFTA  | 2026    | 2026 | *               | AKH!H2810   |
| AHKFTA  | 2027    | 2027 | *               | AKH!I2810   |
| EVFTA   | 2022    | 2022 | 34,3            | EV-NK!D2781 |
| EVFTA   | 2023    | 2023 | 27,5            | EV-NK!E2781 |
| EVFTA   | 2024    | 2024 | 20,6            | EV-NK!F2781 |
| EVFTA   | 2025    | 2025 | 13,7            | EV-NK!G2781 |
| EVFTA   | 2026    | 2026 | 6,8             | EV-NK!H2781 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I2781 |
| UKVFTA  | 2022    | 2022 | 34,3            | UKV!D2783   |
| UKVFTA  | 2023    | 2023 | 27,5            | UKV!E2783   |
| UKVFTA  | 2024    | 2024 | 20,6            | UKV!F2783   |
| UKVFTA  | 2025    | 2025 | 13,7            | UKV!G2783   |
| UKVFTA  | 2026    | 2026 | 6,8             | UKV!H2783   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I2783   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 39              | CPTPP!D2777   |
| CPTPP  | (II)    | 2022 (DERIVED) | 35              | CPTPP!E2777   |
| CPTPP  | (III)   | 2023 (DERIVED) | 30              | CPTPP!F2777   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 25              | CPTPP!G2777   |
| CPTPP  | (V)     | 2025 (DERIVED) | 20              | CPTPP!H2777   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 15              | CPTPP!I2777   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 10              | CPTPP!J2777   |
| RCEP A | 2022    | 2022           | 51,3            | RCEPT-A!D2802 |
| RCEP A | 2023    | 2023           | 47,7            | RCEPT-A!E2802 |
| RCEP A | 2024    | 2024           | 44              | RCEPT-A!F2802 |
| RCEP A | 2025    | 2025           | 40,3            | RCEPT-A!G2802 |
| RCEP A | 2026    | 2026           | 36,7            | RCEPT-A!H2802 |
| RCEP A | 2027    | 2027           | 33              | RCEPT-A!I2802 |
| RCEP B | 2022    | 2022           | 51,3            | B!D2802       |
| RCEP B | 2023    | 2023           | 47,7            | B!E2802       |
| RCEP B | 2024    | 2024           | 44              | B!F2802       |
| RCEP B | 2025    | 2025           | 40,3            | B!G2802       |
| RCEP B | 2026    | 2026           | 36,7            | B!H2802       |
| RCEP B | 2027    | 2027           | 33              | B!I2802       |
| RCEP C | 2022    | 2022           | 52,3            | C!D2802       |
| RCEP C | 2023    | 2023           | 49,5            | C!E2802       |
| RCEP C | 2024    | 2024           | 46,8            | C!F2802       |
| RCEP C | 2025    | 2025           | 44              | C!G2802       |
| RCEP C | 2026    | 2026           | 41,3            | C!H2802       |
| RCEP C | 2027    | 2027           | 38,5            | C!I2802       |
| RCEP D | 2022    | 2022           | 55              | D!D2802       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP D | 2023    | 2023 | 55              | D!E2802  |
| RCEP D | 2024    | 2024 | 55              | D!F2802  |
| RCEP D | 2025    | 2025 | 55              | D!G2802  |
| RCEP D | 2026    | 2026 | 55              | D!H2802  |
| RCEP D | 2027    | 2027 | 55              | D!I2802  |
| RCEP E | 2022    | 2022 | 55              | E!D2805  |
| RCEP E | 2023    | 2023 | 55              | E!E2805  |
| RCEP E | 2024    | 2024 | 55              | E!F2805  |
| RCEP E | 2025    | 2025 | 55              | E!G2805  |
| RCEP E | 2026    | 2026 | 55              | E!H2805  |
| RCEP E | 2027    | 2027 | 55              | E!I2805  |
| RCEP F | 2022    | 2022 | 51,3            | F!D2802  |
| RCEP F | 2023    | 2023 | 47,7            | F!E2802  |
| RCEP F | 2024    | 2024 | 44              | F!F2802  |
| RCEP F | 2025    | 2025 | 40,3            | F!G2802  |
| RCEP F | 2026    | 2026 | 36,7            | F!H2802  |
| RCEP F | 2027    | 2027 | 33              | F!I2802  |
| VIFTA  | 2024    | 2024 | 55              | VI!F2615 |
| VIFTA  | 2025    | 2025 | 55              | VI!G2615 |
| VIFTA  | 2026    | 2026 | 55              | VI!H2615 |
| VIFTA  | 2027    | 2027 | 55              | VI!I2615 |

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: 20" has a general 15% and an "M:" 20% 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: 20", 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) 55%, RCEP (Anexo E) 55%, VIFTA 55%, VCFTA 59%: the preferential rate is equal to or higher than the MFN rate (55%) in the source tariff – claiming the FTA brings no saving. | MFN 55%                                                                                                                                      |                | 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 2206.00 has 10 lines; 2206.00.41 is distinguished from its siblings by: Of an alcoholic strength by volume not exceeding 1.14% vol..                                             | 2206.00.10 Cider or perry; 2206.00.20 Saké; 2206.00.31 In container holding 2 l or less; 2206.00.39 Other; 2206.00.49 Other; 2206.00.50 Mead | 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".<br>Không được giảm VAT theo 174/2025/NĐ-CP - PL2: Rượu 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 "35".                                                                                                                 |  | 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 2206.00.41. 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 55% for 2206.00.41 was checked against BT2026 (cell BT2026!N2813), 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.