

Détail du SH 2201.90.90

|                        |                                                                                                                                                                                     |
|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 2201.90.90                                                                                                                                                                          |
| 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: / - - Other |
| Unité                  | lít/kg                                                                                                                                                                              |
| Généré le              | 31/10/2026 13:08:56                                                                                                                                                                 |
| Version des données    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                          |
| Statut de vérification | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée.                                                    |
| Lien                   | <a href="https://vietnamtariff.com/hs-code/22019090/">https://vietnamtariff.com/hs-code/22019090/</a>                                                                               |

Taxes applicables en 2026

| Régime tarifaire              | Valeur source | Taux                    | Base juridique | en vigueur | Source       |
|-------------------------------|---------------|-------------------------|----------------|------------|--------------|
| Droit d'importation ordinaire | 60            | 60%                     | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K2748 |
| Préférentiel (NPF)            | 40            | 40%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N2748 |
| TVA                           | 8/10          | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q2748 |
| Taxe spéciale de consommation |               | Aucune donnée           |                |            |              |
| Taxe environnementale         |               | Aucune donnée           |                |            |              |
| Droit d'exportation           |               | Aucune donnée           |                |            |              |
| Taux à l'exportation CPTPP    |               | Aucune donnée           |                |            |              |
| Taux à l'exportation EVFTA    |               | Aucune donnée           |                |            |              |
| Taux à l'exportation UKVFTA   |               | Aucune donnée           |                |            |              |

Taux préférentiels spéciaux (ALE) - 2026

| FTA     | Valeur source | Taux | Base des données          | Période                                | Preuve de l'origine | Base juridique | Statut     |
|---------|---------------|------|---------------------------|----------------------------------------|---------------------|----------------|------------|
| AANZFTA | 0             | 0%   | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                | 121/2022/NĐ-CP | Ad valorem |

| FTA             | Valeur source | Taux | Base des données       | Période                                | Preuve de l'origine               | Base juridique | Statut     |
|-----------------|---------------|------|------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA           | 0             | 0%   | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AIFTA           | 0             | 0%   | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| AJCEP           | 0             | 0%   | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA           | 0             | 0%   | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA           | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP           | 0             | 0%   | Tarif consolidé BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VJEPA           | 0             | 0%   | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem |
| VKFTA           | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU         | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | EAV                               | 113/2022/NĐ-CP | Ad valorem |

| FTA    | Valeur source | Taux          | Base des données       | Période | Preuve de l'origine   | Base juridique | Statut        |
|--------|---------------|---------------|------------------------|---------|-----------------------|----------------|---------------|
| VN-LAO | 0             | 0%            | Tarif consolidé BT2026 |         | S                     | 206/2025/NĐ-CP | Ad valorem    |
| VCFTA  | 3             | 3%            | Tarif consolidé BT2026 | 2026    | VC                    | 112/2022/NĐ-CP | Ad valorem    |
| EVFTA  | 5             | 5%            | Tarif consolidé BT2026 | 2026    | EUR.1                 | 116/2022/NĐ-CP | Ad valorem    |
| UKVFTA | 5             | 5%            | Tarif consolidé BT2026 | 2026    | EUR.1                 | 117/2022/NĐ-CP | Ad valorem    |
| AHKFTA | 8             | 8%            | Tarif consolidé BT2026 | 2026    | AHK                   | 123/2022/NĐ-CP | Ad valorem    |
| VIFTA  | 40            | 40%           | Tarif consolidé BT2026 | 2026    | Form VI (verify)      | 131/2024/NĐ-CP | Ad valorem    |
| VN-CAM |               | Aucune donnée | Aucune donnée          |         | S                     | 56/2026/NĐ-CP  | Aucune donnée |
| VNCU   |               | Aucune donnée | Aucune donnée          |         | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |

### Historique des taux / démantèlement par année

| FTA   | Période                                | Année | Valeur source | Source   |
|-------|----------------------------------------|-------|---------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AC!E2725 |
| ATIGA | 2022                                   | 2022  | 0             | AT!E2686 |
| ATIGA | 2023                                   | 2023  | 0             | AT!F2686 |
| ATIGA | 2024                                   | 2024  | 0             | AT!G2686 |
| ATIGA | 2025                                   | 2025  | 0             | AT!H2686 |
| ATIGA | 2026                                   | 2026  | 0             | AT!I2686 |
| ATIGA | 2027                                   | 2027  | 0             | AT!J2686 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022  | 3             | AJ!E2724 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023  | 0             | AJ!F2724 |

| FTA     | Période                                | Année | Valeur source | Source     |
|---------|----------------------------------------|-------|---------------|------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | AJ!G2724   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | AJ!H2724   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | AJ!I2724   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | AJ!J2724   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022  | 0             | VJ!E2726   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023  | 0             | VJ!F2726   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | VJ!G2726   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | VJ!H2726   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | VJ!I2726   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | VJ!J2726   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AK!F2728   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AANZ!H2692 |
| AIFTA   | 30/12/2022                             | 2022  | 0             | AI!F2688   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023  | 0             | AI!G2688   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024  | 0             | AI!H2688   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025  | 0             | AI!I2688   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026  | 0             | AI!J2688   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027  | 0             | AI!K2688   |
| VKFTA   | 2022                                   | 2022  | 0             | VK!E2688   |
| VKFTA   | 2023                                   | 2023  | 0             | VK!F2688   |
| VKFTA   | 2024                                   | 2024  | 0             | VK!G2688   |
| VKFTA   | 2025                                   | 2025  | 0             | VK!H2688   |
| VKFTA   | 2026                                   | 2026  | 0             | VK!I2688   |
| VKFTA   | 2027                                   | 2027  | 0             | VK!J2688   |
| VCFTA   | 2022                                   | 2022  | 14            | VC!D2735   |
| VCFTA   | 2023                                   | 2023  | 11            | VC!E2735   |

| FTA     | Période | Année | Valeur source | Source      |
|---------|---------|-------|---------------|-------------|
| VCFTA   | 2024    | 2024  | 9             | VC!F2735    |
| VCFTA   | 2025    | 2025  | 6             | VC!G2735    |
| VCFTA   | 2026    | 2026  | 3             | VC!H2735    |
| VCFTA   | 2027    | 2027  | 0             | VC!I2735    |
| VN-EAEU | 2022    | 2022  | 10,9          | EAV!D2732   |
| VN-EAEU | 2023    | 2023  | 7,3           | EAV!E2732   |
| VN-EAEU | 2024    | 2024  | 3,6           | EAV!F2732   |
| VN-EAEU | 2025    | 2025  | 0             | EAV!G2732   |
| VN-EAEU | 2026    | 2026  | 0             | EAV!H2732   |
| VN-EAEU | 2027    | 2027  | 0             | EAV!I2732   |
| AHKFTA  | 2022    | 2022  | 24            | AKH!D2740   |
| AHKFTA  | 2023    | 2023  | 16            | AKH!E2740   |
| AHKFTA  | 2024    | 2024  | 16            | AKH!F2740   |
| AHKFTA  | 2025    | 2025  | 8             | AKH!G2740   |
| AHKFTA  | 2026    | 2026  | 8             | AKH!H2740   |
| AHKFTA  | 2027    | 2027  | 0             | AKH!I2740   |
| EVFTA   | 2022    | 2022  | 25            | EV-NK!D2711 |
| EVFTA   | 2023    | 2023  | 20            | EV-NK!E2711 |
| EVFTA   | 2024    | 2024  | 15            | EV-NK!F2711 |
| EVFTA   | 2025    | 2025  | 10            | EV-NK!G2711 |
| EVFTA   | 2026    | 2026  | 5             | EV-NK!H2711 |
| EVFTA   | 2027    | 2027  | 0             | EV-NK!I2711 |
| UKVFTA  | 2022    | 2022  | 25            | UKV!D2713   |
| UKVFTA  | 2023    | 2023  | 20            | UKV!E2713   |
| UKVFTA  | 2024    | 2024  | 15            | UKV!F2713   |
| UKVFTA  | 2025    | 2025  | 10            | UKV!G2713   |

| FTA    | Période | Année          | Valeur source | Source        |
|--------|---------|----------------|---------------|---------------|
| UKVFTA | 2026    | 2026           | 5             | UKV!H2713     |
| UKVFTA | 2027    | 2027           | 0             | UKV!I2713     |
| CPTPP  | (I)     | 2021 (DERIVED) | 20            | CPTPP!D2707   |
| CPTPP  | (II)    | 2022 (DERIVED) | 15            | CPTPP!E2707   |
| CPTPP  | (III)   | 2023 (DERIVED) | 10            | CPTPP!F2707   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 5             | CPTPP!G2707   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0             | CPTPP!H2707   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0             | CPTPP!I2707   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0             | CPTPP!J2707   |
| RCEP A | 2022    | 2022           | 0             | RCEPT-A!D2730 |
| RCEP A | 2023    | 2023           | 0             | RCEPT-A!E2730 |
| RCEP A | 2024    | 2024           | 0             | RCEPT-A!F2730 |
| RCEP A | 2025    | 2025           | 0             | RCEPT-A!G2730 |
| RCEP A | 2026    | 2026           | 0             | RCEPT-A!H2730 |
| RCEP A | 2027    | 2027           | 0             | RCEPT-A!I2730 |
| RCEP B | 2022    | 2022           | 0             | B!D2730       |
| RCEP B | 2023    | 2023           | 0             | B!E2730       |
| RCEP B | 2024    | 2024           | 0             | B!F2730       |
| RCEP B | 2025    | 2025           | 0             | B!G2730       |
| RCEP B | 2026    | 2026           | 0             | B!H2730       |
| RCEP B | 2027    | 2027           | 0             | B!I2730       |
| RCEP C | 2022    | 2022           | 0             | C!D2730       |
| RCEP C | 2023    | 2023           | 0             | C!E2730       |
| RCEP C | 2024    | 2024           | 0             | C!F2730       |
| RCEP C | 2025    | 2025           | 0             | C!G2730       |
| RCEP C | 2026    | 2026           | 0             | C!H2730       |

| FTA    | Période | Année | Valeur source | Source   |
|--------|---------|-------|---------------|----------|
| RCEP C | 2027    | 2027  | 0             | C!I2730  |
| RCEP D | 2022    | 2022  | 0             | D!D2730  |
| RCEP D | 2023    | 2023  | 0             | D!E2730  |
| RCEP D | 2024    | 2024  | 0             | D!F2730  |
| RCEP D | 2025    | 2025  | 0             | D!G2730  |
| RCEP D | 2026    | 2026  | 0             | D!H2730  |
| RCEP D | 2027    | 2027  | 0             | D!I2730  |
| RCEP E | 2022    | 2022  | 0             | E!D2733  |
| RCEP E | 2023    | 2023  | 0             | E!E2733  |
| RCEP E | 2024    | 2024  | 0             | E!F2733  |
| RCEP E | 2025    | 2025  | 0             | E!G2733  |
| RCEP E | 2026    | 2026  | 0             | E!H2733  |
| RCEP E | 2027    | 2027  | 0             | E!I2733  |
| RCEP F | 2022    | 2022  | 0             | F!D2730  |
| RCEP F | 2023    | 2023  | 0             | F!E2730  |
| RCEP F | 2024    | 2024  | 0             | F!F2730  |
| RCEP F | 2025    | 2025  | 0             | F!G2730  |
| RCEP F | 2026    | 2026  | 0             | F!H2730  |
| RCEP F | 2027    | 2027  | 0             | F!I2730  |
| VIFTA  | 2024    | 2024  | 40            | VI!F2550 |
| VIFTA  | 2025    | 2025  | 40            | VI!G2550 |
| VIFTA  | 2026    | 2026  | 40            | VI!H2550 |
| VIFTA  | 2027    | 2027  | 40            | VI!I2550 |

### Conseils et avertissements

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| Code de risque | Niveau | Nom du risque                                              | Description                                                                                                                              | Données liées              | Référence juridique | Action recommandée                                                                                           | Statut de vérification                            |
|----------------|--------|------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 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.                       | Texte cité dans la source ; validité non vérifiée |
| 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. | Non vérifié – contrôle nécessaire                 |
| HS-003         | YELLOW | Classification Review Required – similar lines exist       | Subheading 2201.90 has 2 lines; 2201.90.90 is distinguished from its siblings by: Other.                                                 | 2201.90.10<br>Ice and snow | 31/2022/TT-BTC      | Verify the distinguishing features; consider an advance classification ruling if uncertain.                  | Non vérifié – contrôle nécessaire                 |
| 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.                                               | Non vérifié – contrôle nécessaire                 |
| 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).              | Non vérifié – contrôle nécessaire                 |
| TR-004         | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 2201.90.90. This does NOT mean there is no risk.                                             |                            |                     | Check the MOIT Trade Remedies Authority database.                                                            | Non vérifié – contrôle nécessaire                 |
| DQ-001         | GREEN  | MFN rate present in the source                             | The MFN rate 40% for 2201.90.90 was checked against BT2026 (cell BT2026!N2748), 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.     | Vérifié par rapport au fichier tarifaire source   |

## Politique de l'article

| Politique de l'article                              |
|-----------------------------------------------------|
| HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021) |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.