Vietnam Tariff Intelligence

# Détail du SH 2204.22.12

| | |
|---|---|
| **Code SH** | 2204.22.12 |
| **Description** | Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09 / - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: / - - In containers holding more than 2 l but not more than 10 l: / - - - Wine: / - - - - Of an alcoholic strength by volume exceeding 15% vol. but not exceeding 23% vol. |
| **Unité** | lít/kg |
| **Généré le** | 10/11/2026 15:28:18 |
| **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** | https://vietnamtariff.com/hs-code/22042212/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 75 | 75% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K2784 |
| Préférentiel (NPF) | 50 | 50% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N2784 |
| TVA | 10/8 | 10 / 8 (plusieurs taux) | 174/2025/NĐ-CP - PL2 | | BT2026!Q2784 |
| Taxe spéciale de consommation | 35/65 | 35 / 65 (plusieurs taux) | 66/2025/QH15 | 2025-06-14 | BT2026!CG2784 |
| 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 |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| ACFTA | 0 (-LA, MM) | 0% (sauf LA, MM) | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tarif consolidé BT2026 | 2026 | D | 126/2022/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 |
| VN-LAO | 0 | 0% | Tarif consolidé BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| EVFTA | 6,2 | 6,2% | Tarif consolidé BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 6,2 | 6,2% | Tarif consolidé BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| CPTPP | 15; M: 20 | 15% · M: 20% | Tarif consolidé BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| AANZFTA | 20 | 20% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| VCFTA | 20 | 20% | Tarif consolidé BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VNCU | 20 | 20% | Tarif consolidé BT2026 | 2023 - 2027 | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 33,3 | 33,3% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 33,3 | 33,3% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 33,3 | 33,3% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 37,5 | 37,5% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| AIFTA | 50 | 50% | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 50 | 50% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AKFTA | 50 | 50% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 50 | 50% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 50 | 50% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VKFTA | 50 | 50% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VIFTA | 50 | 50% | 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 |
| AHKFTA | * | * non éligible | Tarif consolidé BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Non éligible (*) |
| VN-EAEU | * | * non éligible | Tarif consolidé BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Non éligible (*) |

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E2764 |
| ATIGA | 2022 | 2022 | 0 | AT!E2725 |
| ATIGA | 2023 | 2023 | 0 | AT!F2725 |
| ATIGA | 2024 | 2024 | 0 | AT!G2725 |
| ATIGA | 2025 | 2025 | 0 | AT!H2725 |
| ATIGA | 2026 | 2026 | 0 | AT!I2725 |
| ATIGA | 2027 | 2027 | 0 | AT!J2725 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 65 | AJ!E2763 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 50 | AJ!F2763 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 50 | AJ!G2763 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 50 | AJ!H2763 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 50 | AJ!I2763 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 50 | AJ!J2763 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 65 | VJ!E2767 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 65 | VJ!F2767 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 50 | VJ!G2767 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H2767 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I2767 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J2767 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 50 | AK!F2767 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 20 | AANZ!H2731 |
| AIFTA | 30/12/2022 | 2022 | 65 | AI!F2727 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 65 | AI!G2727 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 65 | AI!H2727 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 50 | AI!I2727 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 50 | AI!J2727 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 50 | AI!K2727 |
| VKFTA | 2022 | 2022 | 50 | VK!E2727 |
| VKFTA | 2023 | 2023 | 50 | VK!F2727 |
| VKFTA | 2024 | 2024 | 50 | VK!G2727 |
| VKFTA | 2025 | 2025 | 50 | VK!H2727 |
| VKFTA | 2026 | 2026 | 50 | VK!I2727 |
| VKFTA | 2027 | 2027 | 50 | VK!J2727 |
| VCFTA | 2022 | 2022 | 59 | VC!D2774 |
| VCFTA | 2023 | 2023 | 59 | VC!E2774 |
| VCFTA | 2024 | 2024 | 20 | VC!F2774 |
| VCFTA | 2025 | 2025 | 20 | VC!G2774 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 20 | VC!H2774 |
| VCFTA | 2027 | 2027 | 20 | VC!I2774 |
| VN-EAEU | 2022 | 2022 | * | EAV!D2771 |
| VN-EAEU | 2023 | 2023 | * | EAV!E2771 |
| VN-EAEU | 2024 | 2024 | * | EAV!F2771 |
| VN-EAEU | 2025 | 2025 | * | EAV!G2771 |
| VN-EAEU | 2026 | 2026 | * | EAV!H2771 |
| VN-EAEU | 2027 | 2027 | * | EAV!I2771 |
| VNCU | 2022 | 2022 | 27 | VNCU!D465 |
| VNCU | 2023 - 2027 | | 20 | VNCU!E465 |
| AHKFTA | 2022 | 2022 | * | AKH!D2779 |
| AHKFTA | 2023 | 2023 | * | AKH!E2779 |
| AHKFTA | 2024 | 2024 | * | AKH!F2779 |
| AHKFTA | 2025 | 2025 | * | AKH!G2779 |
| AHKFTA | 2026 | 2026 | * | AKH!H2779 |
| AHKFTA | 2027 | 2027 | * | AKH!I2779 |
| EVFTA | 2022 | 2022 | 31,2 | EV-NK!D2750 |
| EVFTA | 2023 | 2023 | 25 | EV-NK!E2750 |
| EVFTA | 2024 | 2024 | 18,7 | EV-NK!F2750 |
| EVFTA | 2025 | 2025 | 12,5 | EV-NK!G2750 |
| EVFTA | 2026 | 2026 | 6,2 | EV-NK!H2750 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I2750 |
| UKVFTA | 2022 | 2022 | 31,2 | UKV!D2752 |
| UKVFTA | 2023 | 2023 | 25 | UKV!E2752 |
| UKVFTA | 2024 | 2024 | 18,7 | UKV!F2752 |
| UKVFTA | 2025 | 2025 | 12,5 | UKV!G2752 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 6,2 | UKV!H2752 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I2752 |
| CPTPP | (I) | 2021 (DERIVED) | 32 | CPTPP!D2746 |
| CPTPP | (II) | 2022 (DERIVED) | 27 | CPTPP!E2746 |
| CPTPP | (III) | 2023 (DERIVED) | 23 | CPTPP!F2746 |
| CPTPP | (IV) | 2024 (DERIVED) | 22 | CPTPP!G2746 |
| CPTPP | (V) | 2025 (DERIVED) | 20 | CPTPP!H2746 |
| CPTPP | (VI) | 2026 (DERIVED) | 15 | CPTPP!I2746 |
| CPTPP | (VII) | 2027 (DERIVED) | 10 | CPTPP!J2746 |
| RCEP A | 2022 | 2022 | 46,7 | RCEPT-A!D2771 |
| RCEP A | 2023 | 2023 | 43,3 | RCEPT-A!E2771 |
| RCEP A | 2024 | 2024 | 40 | RCEPT-A!F2771 |
| RCEP A | 2025 | 2025 | 36,7 | RCEPT-A!G2771 |
| RCEP A | 2026 | 2026 | 33,3 | RCEPT-A!H2771 |
| RCEP A | 2027 | 2027 | 30 | RCEPT-A!I2771 |
| RCEP B | 2022 | 2022 | 46,7 | B!D2771 |
| RCEP B | 2023 | 2023 | 43,3 | B!E2771 |
| RCEP B | 2024 | 2024 | 40 | B!F2771 |
| RCEP B | 2025 | 2025 | 36,7 | B!G2771 |
| RCEP B | 2026 | 2026 | 33,3 | B!H2771 |
| RCEP B | 2027 | 2027 | 30 | B!I2771 |
| RCEP C | 2022 | 2022 | 47,5 | C!D2771 |
| RCEP C | 2023 | 2023 | 45 | C!E2771 |
| RCEP C | 2024 | 2024 | 42,5 | C!F2771 |
| RCEP C | 2025 | 2025 | 40 | C!G2771 |
| RCEP C | 2026 | 2026 | 37,5 | C!H2771 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP C | 2027 | 2027 | 35 | C!I2771 |
| RCEP D | 2022 | 2022 | 50 | D!D2771 |
| RCEP D | 2023 | 2023 | 50 | D!E2771 |
| RCEP D | 2024 | 2024 | 50 | D!F2771 |
| RCEP D | 2025 | 2025 | 50 | D!G2771 |
| RCEP D | 2026 | 2026 | 50 | D!H2771 |
| RCEP D | 2027 | 2027 | 50 | D!I2771 |
| RCEP E | 2022 | 2022 | 50 | E!D2774 |
| RCEP E | 2023 | 2023 | 50 | E!E2774 |
| RCEP E | 2024 | 2024 | 50 | E!F2774 |
| RCEP E | 2025 | 2025 | 50 | E!G2774 |
| RCEP E | 2026 | 2026 | 50 | E!H2774 |
| RCEP E | 2027 | 2027 | 50 | E!I2774 |
| RCEP F | 2022 | 2022 | 46,7 | F!D2771 |
| RCEP F | 2023 | 2023 | 43,3 | F!E2771 |
| RCEP F | 2024 | 2024 | 40 | F!F2771 |
| RCEP F | 2025 | 2025 | 36,7 | F!G2771 |
| RCEP F | 2026 | 2026 | 33,3 | F!H2771 |
| RCEP F | 2027 | 2027 | 30 | F!I2771 |
| VIFTA | 2024 | 2024 | 50 | VI!F2586 |
| VIFTA | 2025 | 2025 | 50 | VI!G2586 |
| VIFTA | 2026 | 2026 | 50 | VI!H2586 |
| VIFTA | 2027 | 2027 | 50 | VI!I2586 |

## Conseils et avertissements

| 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 |
| 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. | Texte cité dans la source ; validité non vérifiée |
| 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. | Non vérifié – contrôle nécessaire |
| 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. | Non vérifié – contrôle nécessaire |
| FTA-013 | YELLOW | FTA rate not lower than MFN | AIFTA 50%, AJCEP 50%, AKFTA 50%, RCEP (Annexe D) 50%, RCEP (Annexe E) 50%, VKFTA 50%, VIFTA 50%: the preferential rate is equal to or higher than the MFN rate (50%) in the source tariff – claiming the FTA brings no saving. | MFN 50% | | 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 2204.22 has 5 lines; 2204.22.12 is distinguished from its siblings by: Of an alcoholic strength by volume exceeding 15% vol. but not exceeding 23% vol.. | 2204.22.11 Of an alcoholic strength by volume not exceeding 15% vol.; 2204.22.13 Of an alcoholic strength by volume exceeding 23% vol.; 2204.22.21 Of an alcoholic strength by volume not exceeding 15% vol.; 2204.22.22 Of an alcoholic strength by volume exceeding 15% vol. | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non vérifié – contrôle nécessaire |

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|
| 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 "10/8". 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). | Non vérifié – contrôle nécessaire |
| TAX-002 | YELLOW | Subject to excise tax | The excise column shows "35/65". | | 66/2025/QH15 | Determine the excise rate from the 2026 excise schedule (Law 66/2025/QH15). | Non vérifié – contrôle nécessaire |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 2204.22.12. 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 50% for 2204.22.12 was checked against BT2026 (cell BT2026!N2784), 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 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) |

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.