

Dettaglio SA 2204.29.21

|                      |                                                                                                                                                                                                                                                                                                                                                                     |
|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Codice SA            | 2204.29.21                                                                                                                                                                                                                                                                                                                                                          |
| Descrizione          | 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: / - - Other: / - - - Grape must with fermentation prevented or arrested by the addition of alcohol: / - - - - Of an alcoholic strength by volume not exceeding 15% vol. |
| Unità                | lít/kg                                                                                                                                                                                                                                                                                                                                                              |
| Generato il          | 30/10/2026 08:29:00                                                                                                                                                                                                                                                                                                                                                 |
| Versione dei dati    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                                                          |
| Stato della verifica | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata.                                                                                                                                                                                                                                        |
| Link                 | <a href="https://vietnamtariff.com/hs-code/22042921/">https://vietnamtariff.com/hs-code/22042921/</a>                                                                                                                                                                                                                                                               |

Imposte applicabili nel 2026

| Regime tariffario                | Valore di origine | Aliquota              | Base giuridica       | in vigore  | Fonte         |
|----------------------------------|-------------------|-----------------------|----------------------|------------|---------------|
| Dazio all'importazione ordinario | 75                | 75%                   | 15/2023/QĐ-TTg       | 2023-07-15 | BT2026!K2794  |
| Preferenziale (NPF)              | 50                | 50%                   | 26/2023/NĐ-CP        | 2023-07-15 | BT2026!N2794  |
| IVA                              | 10/8              | 10 / 8 (più aliquote) | 174/2025/NĐ-CP - PL2 |            | BT2026!Q2794  |
| Imposta speciale sui consumi     | 35                | 35%                   | 66/2025/QH15         | 2025-06-14 | BT2026!CG2794 |
| Imposta ambientale               |                   | Nessun dato           |                      |            |               |
| Dazio all'esportazione           |                   | Nessun dato           |                      |            |               |
| Aliquota all'esportazione CPTPP  |                   | Nessun dato           |                      |            |               |
| Aliquota all'esportazione EVFTA  |                   | Nessun dato           |                      |            |               |
| Aliquota all'esportazione UKVFTA |                   | Nessun dato           |                      |            |               |

Aliquote preferenziali speciali (ALS) - 2026

| FTA | Valore di origine | Aliquota | Base dei dati | Periodo | Prova dell'origine | Base giuridica | Stato |
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|

|                   |             |                     |                            |                                        |                                   |                |            |
|-------------------|-------------|---------------------|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA             | 0 (-LA, MM) | 0% (eccetto LA, MM) | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| ATIGA             | 0           | 0%                  | Tariffa consolidata BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| VJEPA             | 0           | 0%                  | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem |
| VN-LAO            | 0           | 0%                  | Tariffa consolidata BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem |
| EVFTA             | 6,2         | 6,2%                | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA            | 6,2         | 6,2%                | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| CPTPP             | 15; M: 20   | 15% · M: 20%        | Tariffa consolidata BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| AANZFTA           | 20          | 20%                 | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem |
| VCFTA             | 20          | 20%                 | Tariffa consolidata BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| VNCU              | 20          | 20%                 | Tariffa consolidata BT2026 | 2023 - 2027                            | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 33,3        | 33,3%               | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato B) | 33,3        | 33,3%               | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato F) | 33,3        | 33,3%               | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato C) | 37,5        | 37,5%               | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA             | 35          | 35%                 | Tariffa consolidata BT2026 | 2026                                   | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem |
| AIFTA             | 50          | 50%                 | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |

|                      |    |                   |                               |                                           |                                      |                |                        |
|----------------------|----|-------------------|-------------------------------|-------------------------------------------|--------------------------------------|----------------|------------------------|
| AJCEP                | 50 | 50%               | Tariffa consolidata<br>BT2026 | 01/4/2026 - 31/3/2027                     | AJ                                   | 120/2022/NĐ-CP | Ad valorem             |
| AKFTA                | 50 | 50%               | Tariffa consolidata<br>BT2026 | 2022 - 2027 (một mức cho cả<br>giai đoạn) | AK                                   | 119/2022/NĐ-CP | Ad valorem             |
| RCEP (Allegato<br>D) | 50 | 50%               | Tariffa consolidata<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-CP | Ad valorem             |
| RCEP (Allegato<br>E) | 50 | 50%               | Tariffa consolidata<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-CP | Ad valorem             |
| VKFTA                | 50 | 50%               | Tariffa consolidata<br>BT2026 | 2026                                      | VK                                   | 125/2022/NĐ-CP | Ad valorem             |
| VN-CAM               |    | Nessun dato       | Nessun dato                   |                                           | S                                    | 56/2026/NĐ-CP  | Nessun dato            |
| AHKFTA               | *  | * non ammissibile | Tariffa consolidata<br>BT2026 | 2026                                      | AHK                                  | 123/2022/NĐ-CP | Non ammissibile<br>(*) |
| VN-EAEU              | *  | * non ammissibile | Tariffa consolidata<br>BT2026 | 2026                                      | EAV                                  | 113/2022/NĐ-CP | Non ammissibile<br>(*) |

**Storico delle aliquote / riduzione per anno**

| FTA   | Periodo                                | Anno | Valore di origine | Fonte    |
|-------|----------------------------------------|------|-------------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AC!E2774 |
| ATIGA | 2022                                   | 2022 | 0                 | AT!E2735 |
| ATIGA | 2023                                   | 2023 | 0                 | AT!F2735 |
| ATIGA | 2024                                   | 2024 | 0                 | AT!G2735 |
| ATIGA | 2025                                   | 2025 | 0                 | AT!H2735 |
| ATIGA | 2026                                   | 2026 | 0                 | AT!I2735 |
| ATIGA | 2027                                   | 2027 | 0                 | AT!J2735 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 65                | AJ!E2773 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 50                | AJ!F2773 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 50                | AJ!G2773 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 50                | AJ!H2773 |

| FTA     | Periodo                                | Anno | Valore di origine | Fonte      |
|---------|----------------------------------------|------|-------------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 50                | AJ!I2773   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 50                | AJ!J2773   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 65                | VJ!E2777   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 65                | VJ!F2777   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 50                | VJ!G2777   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | VJ!H2777   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | VJ!I2777   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | VJ!J2777   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 50                | AK!F2777   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 20                | AANZ!H2741 |
| AIFTA   | 30/12/2022                             | 2022 | 65                | AI!F2737   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 65                | AI!G2737   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 65                | AI!H2737   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 50                | AI!I2737   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 50                | AI!J2737   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 50                | AI!K2737   |
| VKFTA   | 2022                                   | 2022 | 50                | VK!E2737   |
| VKFTA   | 2023                                   | 2023 | 50                | VK!F2737   |
| VKFTA   | 2024                                   | 2024 | 50                | VK!G2737   |
| VKFTA   | 2025                                   | 2025 | 50                | VK!H2737   |
| VKFTA   | 2026                                   | 2026 | 50                | VK!I2737   |
| VKFTA   | 2027                                   | 2027 | 50                | VK!J2737   |
| VCFTA   | 2022                                   | 2022 | 59                | VC!D2784   |
| VCFTA   | 2023                                   | 2023 | 59                | VC!E2784   |
| VCFTA   | 2024                                   | 2024 | 20                | VC!F2784   |
| VCFTA   | 2025                                   | 2025 | 20                | VC!G2784   |

| FTA     | Periodo     | Anno | Valore di origine | Fonte       |
|---------|-------------|------|-------------------|-------------|
| VCFTA   | 2026        | 2026 | 20                | VC!H2784    |
| VCFTA   | 2027        | 2027 | 20                | VC!I2784    |
| VN-EAEU | 2022        | 2022 | *                 | EAV!D2781   |
| VN-EAEU | 2023        | 2023 | *                 | EAV!E2781   |
| VN-EAEU | 2024        | 2024 | *                 | EAV!F2781   |
| VN-EAEU | 2025        | 2025 | *                 | EAV!G2781   |
| VN-EAEU | 2026        | 2026 | *                 | EAV!H2781   |
| VN-EAEU | 2027        | 2027 | *                 | EAV!I2781   |
| VNCU    | 2022        | 2022 | 27                | VNCU!D475   |
| VNCU    | 2023 - 2027 |      | 20                | VNCU!E475   |
| AHKFTA  | 2022        | 2022 | *                 | AKH!D2789   |
| AHKFTA  | 2023        | 2023 | *                 | AKH!E2789   |
| AHKFTA  | 2024        | 2024 | *                 | AKH!F2789   |
| AHKFTA  | 2025        | 2025 | *                 | AKH!G2789   |
| AHKFTA  | 2026        | 2026 | *                 | AKH!H2789   |
| AHKFTA  | 2027        | 2027 | *                 | AKH!I2789   |
| EVFTA   | 2022        | 2022 | 31,2              | EV-NK!D2760 |
| EVFTA   | 2023        | 2023 | 25                | EV-NK!E2760 |
| EVFTA   | 2024        | 2024 | 18,7              | EV-NK!F2760 |
| EVFTA   | 2025        | 2025 | 12,5              | EV-NK!G2760 |
| EVFTA   | 2026        | 2026 | 6,2               | EV-NK!H2760 |
| EVFTA   | 2027        | 2027 | 0                 | EV-NK!I2760 |
| UKVFTA  | 2022        | 2022 | 31,2              | UKV!D2762   |
| UKVFTA  | 2023        | 2023 | 25                | UKV!E2762   |
| UKVFTA  | 2024        | 2024 | 18,7              | UKV!F2762   |
| UKVFTA  | 2025        | 2025 | 12,5              | UKV!G2762   |

| FTA    | Periodo | Anno           | Valore di origine | Fonte         |
|--------|---------|----------------|-------------------|---------------|
| UKVFTA | 2026    | 2026           | 6,2               | UKV!H2762     |
| UKVFTA | 2027    | 2027           | 0                 | UKV!I2762     |
| CPTPP  | (I)     | 2021 (DERIVED) | 32                | CPTPP!D2756   |
| CPTPP  | (II)    | 2022 (DERIVED) | 27                | CPTPP!E2756   |
| CPTPP  | (III)   | 2023 (DERIVED) | 23                | CPTPP!F2756   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 22                | CPTPP!G2756   |
| CPTPP  | (V)     | 2025 (DERIVED) | 20                | CPTPP!H2756   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 15                | CPTPP!I2756   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 10                | CPTPP!J2756   |
| RCEP A | 2022    | 2022           | 46,7              | RCEPT-A!D2781 |
| RCEP A | 2023    | 2023           | 43,3              | RCEPT-A!E2781 |
| RCEP A | 2024    | 2024           | 40                | RCEPT-A!F2781 |
| RCEP A | 2025    | 2025           | 36,7              | RCEPT-A!G2781 |
| RCEP A | 2026    | 2026           | 33,3              | RCEPT-A!H2781 |
| RCEP A | 2027    | 2027           | 30                | RCEPT-A!I2781 |
| RCEP B | 2022    | 2022           | 46,7              | B!D2781       |
| RCEP B | 2023    | 2023           | 43,3              | B!E2781       |
| RCEP B | 2024    | 2024           | 40                | B!F2781       |
| RCEP B | 2025    | 2025           | 36,7              | B!G2781       |
| RCEP B | 2026    | 2026           | 33,3              | B!H2781       |
| RCEP B | 2027    | 2027           | 30                | B!I2781       |
| RCEP C | 2022    | 2022           | 47,5              | C!D2781       |
| RCEP C | 2023    | 2023           | 45                | C!E2781       |
| RCEP C | 2024    | 2024           | 42,5              | C!F2781       |
| RCEP C | 2025    | 2025           | 40                | C!G2781       |
| RCEP C | 2026    | 2026           | 37,5              | C!H2781       |

| FTA    | Periodo | Anno | Valore di origine | Fonte    |
|--------|---------|------|-------------------|----------|
| RCEP C | 2027    | 2027 | 35                | C!I2781  |
| RCEP D | 2022    | 2022 | 50                | D!D2781  |
| RCEP D | 2023    | 2023 | 50                | D!E2781  |
| RCEP D | 2024    | 2024 | 50                | D!F2781  |
| RCEP D | 2025    | 2025 | 50                | D!G2781  |
| RCEP D | 2026    | 2026 | 50                | D!H2781  |
| RCEP D | 2027    | 2027 | 50                | D!I2781  |
| RCEP E | 2022    | 2022 | 50                | E!D2784  |
| RCEP E | 2023    | 2023 | 50                | E!E2784  |
| RCEP E | 2024    | 2024 | 50                | E!F2784  |
| RCEP E | 2025    | 2025 | 50                | E!G2784  |
| RCEP E | 2026    | 2026 | 50                | E!H2784  |
| RCEP E | 2027    | 2027 | 50                | E!I2784  |
| RCEP F | 2022    | 2022 | 46,7              | F!D2781  |
| RCEP F | 2023    | 2023 | 43,3              | F!E2781  |
| RCEP F | 2024    | 2024 | 40                | F!F2781  |
| RCEP F | 2025    | 2025 | 36,7              | F!G2781  |
| RCEP F | 2026    | 2026 | 33,3              | F!H2781  |
| RCEP F | 2027    | 2027 | 30                | F!I2781  |
| VIFTA  | 2024    | 2024 | 45                | VI!F2596 |
| VIFTA  | 2025    | 2025 | 40                | VI!G2596 |
| VIFTA  | 2026    | 2026 | 35                | VI!H2596 |
| VIFTA  | 2027    | 2027 | 30                | VI!I2596 |

## Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio                                     | Descrizione                                                                                                                                                                                                             | Dati correlati                                                                                                                                                                                           | Riferimento normativo | Azione consigliata                                                                                           | Stato della verifica                             |
|-------------------|---------|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|--------------------------------------------------------------------------------------------------------------|--------------------------------------------------|
| 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.                       | Atto citato nella fonte; validità non verificata |
| 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.                                                                             | Atto citato nella fonte; validità non verificata |
| 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 verificato – controllo necessario            |
| 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 verificato – controllo necessario            |
| FTA-013           | YELLOW  | FTA rate not lower than MFN                          | AIFTA 50%, AJCEP 50%, AKFTA 50%, RCEP (Allegato D) 50%, RCEP (Allegato E) 50%, VKFTA 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 verificato – controllo necessario            |
| HS-003            | YELLOW  | Classification Review Required – similar lines exist | Subheading 2204.29 has 4 lines; 2204.29.21 is distinguished from its siblings by: Of an alcoholic strength by volume not exceeding 15% vol..                                                                            | 2204.29.11 Of an alcoholic strength by volume not exceeding 15% vol.; 2204.29.12 Of an alcoholic strength by volume exceeding 15% vol.; 2204.29.22 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 verificato – controllo necessario            |

| Codice di rischio | Livello | Nome del rischio                                           | Descrizione                                                                                                                                | Dati correlati | Riferimento normativo | Azione consigliata                                                                                       | Stato della verifica                              |
|-------------------|---------|------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 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 verificato – controllo necessario             |
| 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 verificato – controllo necessario             |
| 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).                              | Non verificato – controllo necessario             |
| TR-004            | GRAY    | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 2204.29.21. This does NOT mean there is no risk.                                               |                |                       | Check the MOIT Trade Remedies Authority database.                                                        | Non verificato – controllo necessario             |
| DQ-001            | GREEN   | MFN rate present in the source                             | The MFN rate 50% for 2204.29.21 was checked against BT2026 (cell BT2026!N2794), 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. | Verificato rispetto al file tariffario di origine |

## Politica della voce

| Politica della voce                                    |
|--------------------------------------------------------|
| 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)    |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.