

HS 2009.12.00 detail

HS code	2009.12.00
Description	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter / - Orange juice: / - - Not frozen, of a Brix value not exceeding 20
Unit	kg/lít
Generated	31/10/2026 18:13:53
Data version	2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/20091200/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2580
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N2580
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2580
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates - 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
EVFTA	3,7	3.7%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,7	3.7%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AHKFTA	6	6%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	16,4	16.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	21	21%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2575

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E2536
ATIGA	2023	2023	0	AT!F2536
ATIGA	2024	2024	0	AT!G2536
ATIGA	2025	2025	0	AT!H2536
ATIGA	2026	2026	0	AT!I2536
ATIGA	2027	2027	0	AT!J2536
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E2574
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2574
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2574
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2574
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2574
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2574
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E2576
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F2576
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2576
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2576
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2576
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2576
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2578
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2542
AIFTA	30/12/2022	2022	0	AI!F2538
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2538
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2538
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2538
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2538
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2538

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E2538
VKFTA	2023	2023	0	VK!F2538
VKFTA	2024	2024	0	VK!G2538
VKFTA	2025	2025	0	VK!H2538
VKFTA	2026	2026	0	VK!I2538
VKFTA	2027	2027	0	VK!J2538
VCFTA	2022	2022	13	VC!D2585
VCFTA	2023	2023	11	VC!E2585
VCFTA	2024	2024	9	VC!F2585
VCFTA	2025	2025	7	VC!G2585
VCFTA	2026	2026	5	VC!H2585
VCFTA	2027	2027	4	VC!I2585
VN-EAEU	2022	2022	8,2	EAV!D2582
VN-EAEU	2023	2023	5,5	EAV!E2582
VN-EAEU	2024	2024	2,7	EAV!F2582
VN-EAEU	2025	2025	0	EAV!G2582
VN-EAEU	2026	2026	0	EAV!H2582
VN-EAEU	2027	2027	0	EAV!I2582
VNCU	2022	2022	0	VNCU!D401
VNCU	2023 - 2027		0	VNCU!E401
AHKFTA	2022	2022	18	AKH!D2590
AHKFTA	2023	2023	12	AKH!E2590
AHKFTA	2024	2024	12	AKH!F2590
AHKFTA	2025	2025	6	AKH!G2590
AHKFTA	2026	2026	6	AKH!H2590
AHKFTA	2027	2027	0	AKH!I2590

FTA	Period	Year	Source value	Source
EVFTA	2022	2022	18,7	EV-NK!D2561
EVFTA	2023	2023	15	EV-NK!E2561
EVFTA	2024	2024	11,2	EV-NK!F2561
EVFTA	2025	2025	7,5	EV-NK!G2561
EVFTA	2026	2026	3,7	EV-NK!H2561
EVFTA	2027	2027	0	EV-NK!I2561
UKVFTA	2022	2022	18,7	UKV!D2563
UKVFTA	2023	2023	15	UKV!E2563
UKVFTA	2024	2024	11,2	UKV!F2563
UKVFTA	2025	2025	7,5	UKV!G2563
UKVFTA	2026	2026	3,7	UKV!H2563
UKVFTA	2027	2027	0	UKV!I2563
CPTPP	(I)	2021 (DERIVED)	8,3	CPTPP!D2557
CPTPP	(II)	2022 (DERIVED)	4,1	CPTPP!E2557
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2557
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2557
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2557
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2557
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2557
RCEP A	2022	2022	27	RCEPT-A!D2580
RCEP A	2023	2023	24	RCEPT-A!E2580
RCEP A	2024	2024	21	RCEPT-A!F2580
RCEP A	2025	2025	18	RCEPT-A!G2580
RCEP A	2026	2026	15	RCEPT-A!H2580
RCEP A	2027	2027	12	RCEPT-A!I2580
RCEP B	2022	2022	27	B!D2580

FTA	Period	Year	Source value	Source
RCEP B	2023	2023	24	B!E2580
RCEP B	2024	2024	21	B!F2580
RCEP B	2025	2025	18	B!G2580
RCEP B	2026	2026	15	B!H2580
RCEP B	2027	2027	12	B!I2580
RCEP C	2022	2022	27	C!D2580
RCEP C	2023	2023	24	C!E2580
RCEP C	2024	2024	21	C!F2580
RCEP C	2025	2025	18	C!G2580
RCEP C	2026	2026	15	C!H2580
RCEP C	2027	2027	12	C!I2580
RCEP D	2022	2022	27,3	D!D2580
RCEP D	2023	2023	24,5	D!E2580
RCEP D	2024	2024	21,8	D!F2580
RCEP D	2025	2025	19,1	D!G2580
RCEP D	2026	2026	16,4	D!H2580
RCEP D	2027	2027	13,6	D!I2580
RCEP E	2022	2022	27	E!D2583
RCEP E	2023	2023	24	E!E2583
RCEP E	2024	2024	21	E!F2583
RCEP E	2025	2025	18	E!G2583
RCEP E	2026	2026	15	E!H2583
RCEP E	2027	2027	12	E!I2583
RCEP F	2022	2022	27	F!D2580
RCEP F	2023	2023	24	F!E2580
RCEP F	2024	2024	21	F!F2580

FTA	Period	Year	Source value	Source
RCEP F	2025	2025	18	F!G2580
RCEP F	2026	2026	15	F!H2580
RCEP F	2027	2027	12	F!I2580
VIFTA	2024	2024	27	VI!F2405
VIFTA	2025	2025	24	VI!G2405
VIFTA	2026	2026	21	VI!H2405
VIFTA	2027	2027	18	VI!I2405

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
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.	Not verified – check required
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).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 2009.12.00. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 30% for 2009.12.00 was checked against BT2026 (cell BT2026!N2580), 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.	Checked against the source tariff file

Item policy

Item policy
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)
HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.