

HS 2202.99.40 detail

|                     |                                                                                                                                                                                                                                                                                                      |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 2202.99.40                                                                                                                                                                                                                                                                                           |
| Description         | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09 / - Other: / - - Other: / - - - Coffee based drinks or coffee flavoured drinks |
| Unit                | lít/kg                                                                                                                                                                                                                                                                                               |
| Generated           | 31/10/2026 00:21:37                                                                                                                                                                                                                                                                                  |
| 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                | <a href="https://vietnamtariff.com/hs-code/22029940/">https://vietnamtariff.com/hs-code/22029940/</a>                                                                                                                                                                                                |

Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis          | effective  | Source       |
|----------------------|--------------|------------------------|----------------------|------------|--------------|
| Ordinary import duty | 30           | 30%                    | 15/2023/QĐ-TTg       | 2023-07-15 | BT2026!K2760 |
| Preferential (MFN)   | 20           | 20%                    | 26/2023/NĐ-CP        | 2023-07-15 | BT2026!N2760 |
| VAT                  | 10/8         | 10 / 8 (several rates) | 174/2025/NĐ-CP - PL2 |            | BT2026!Q2760 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ                                 | 121/2022/NĐ-<br>CP | Ad<br>valorem |
| ACFTA          | 0 (-TH) | 0% (except<br>TH) | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | E                                    | 118/2022/NĐ-<br>CP | Ad<br>valorem |
| AIFTA          | 0       | 0%                | Consolidated<br>BT2026 | 01/01/2026 - 31/12/2026                   | AI                                   | 122/2022/NĐ-<br>CP | Ad<br>valorem |
| AJCEP          | 0       | 0%                | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027                     | AJ                                   | 120/2022/NĐ-<br>CP | Ad<br>valorem |
| AKFTA          | 0(-TH)  | 0% (except<br>TH) | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AK                                   | 119/2022/NĐ-<br>CP | Ad<br>valorem |
| ATIGA          | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | D                                    | 126/2022/NĐ-<br>CP | Ad<br>valorem |
| CPTPP          | 0       | 0%                | Consolidated<br>BT2026 | (VI)                                      | CPTPP                                | 115/2022/NĐ-<br>CP | Ad<br>valorem |
| VCFTA          | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | VC                                   | 112/2022/NĐ-<br>CP | Ad<br>valorem |
| VJEPA          | 0       | 0%                | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027                     | JV · Form VJ                         | 124/2022/NĐ-<br>CP | Ad<br>valorem |
| VKFTA          | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | VK                                   | 125/2022/NĐ-<br>CP | Ad<br>valorem |
| VN-EAEU        | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | EAV                                  | 113/2022/NĐ-<br>CP | Ad<br>valorem |
| VN-LAO         | 0       | 0%                | Consolidated<br>BT2026 |                                           | S                                    | 206/2025/NĐ-<br>CP | Ad<br>valorem |
| EVFTA          | 2,5     | 2.5%              | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 116/2022/NĐ-<br>CP | Ad<br>valorem |
| UKVFTA         | 2,5     | 2.5%              | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 117/2022/NĐ-<br>CP | Ad<br>valorem |
| AHKFTA         | 4       | 4%                | Consolidated<br>BT2026 | 2026                                      | AHK                                  | 123/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex A) | 10      | 10%               | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |

|                   |      |         |                        |      |                                      |                    |               |
|-------------------|------|---------|------------------------|------|--------------------------------------|--------------------|---------------|
| RCEP (Annex B)    | 10   | 10%     | Consolidated<br>BT2026 | 2026 | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex C)    | 10   | 10%     | Consolidated<br>BT2026 | 2026 | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex E)    | 10   | 10%     | Consolidated<br>BT2026 | 2026 | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex F)    | 10   | 10%     | Consolidated<br>BT2026 | 2026 | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex<br>D) | 10,9 | 10.9%   | Consolidated<br>BT2026 | 2026 | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| VIFTA             | 14   | 14%     | Consolidated<br>BT2026 | 2026 | Form VI (verify)                     | 131/2024/NĐ-<br>CP | Ad<br>valorem |
| VN-CAM            |      | No data | No data                |      | S                                    | 56/2026/NĐ-CP      | No data       |
| VNCU              |      | No data | No data                |      | VNCB · Form VC (Cuba)                | 114/2022/NĐ-<br>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!E2738 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E2699 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F2699 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G2699 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H2699 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I2699 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J2699 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 3            | AJ!E2737 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F2737 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G2737 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H2737 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I2737   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J2737   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E2741   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F2741   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G2741   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H2741   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I2741   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J2741   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F2741   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H2705 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F2701   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G2701   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H2701   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I2701   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J2701   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K2701   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E2701   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F2701   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G2701   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H2701   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I2701   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J2701   |
| VCFTA   | 2022                                   | 2022 | 6            | VC!D2748   |
| VCFTA   | 2023                                   | 2023 | 3            | VC!E2748   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F2748   |
| VCFTA   | 2025                                   | 2025 | 0            | VC!G2748   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2026   | 2026 | 0            | VC!H2748    |
| VCFTA   | 2027   | 2027 | 0            | VC!I2748    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D2745   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E2745   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F2745   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G2745   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H2745   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I2745   |
| AHKFTA  | 2022   | 2022 | 12           | AKH!D2753   |
| AHKFTA  | 2023   | 2023 | 8            | AKH!E2753   |
| AHKFTA  | 2024   | 2024 | 8            | AKH!F2753   |
| AHKFTA  | 2025   | 2025 | 4            | AKH!G2753   |
| AHKFTA  | 2026   | 2026 | 4            | AKH!H2753   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I2753   |
| EVFTA   | 2022   | 2022 | 12,5         | EV-NK!D2724 |
| EVFTA   | 2023   | 2023 | 10           | EV-NK!E2724 |
| EVFTA   | 2024   | 2024 | 7,5          | EV-NK!F2724 |
| EVFTA   | 2025   | 2025 | 5            | EV-NK!G2724 |
| EVFTA   | 2026   | 2026 | 2,5          | EV-NK!H2724 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I2724 |
| UKVFTA  | 2022   | 2022 | 12,5         | UKV!D2726   |
| UKVFTA  | 2023   | 2023 | 10           | UKV!E2726   |
| UKVFTA  | 2024   | 2024 | 7,5          | UKV!F2726   |
| UKVFTA  | 2025   | 2025 | 5            | UKV!G2726   |
| UKVFTA  | 2026   | 2026 | 2,5          | UKV!H2726   |
| UKVFTA  | 2027   | 2027 | 0            | UKV!I2726   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| CPTPP  | (I)    | 2021 (DERIVED) | 12           | CPTPP!D2720   |
| CPTPP  | (II)   | 2022 (DERIVED) | 8            | CPTPP!E2720   |
| CPTPP  | (III)  | 2023 (DERIVED) | 4            | CPTPP!F2720   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G2720   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H2720   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I2720   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J2720   |
| RCEP A | 2022   | 2022           | 18           | RCEPT-A!D2745 |
| RCEP A | 2023   | 2023           | 16           | RCEPT-A!E2745 |
| RCEP A | 2024   | 2024           | 14           | RCEPT-A!F2745 |
| RCEP A | 2025   | 2025           | 12           | RCEPT-A!G2745 |
| RCEP A | 2026   | 2026           | 10           | RCEPT-A!H2745 |
| RCEP A | 2027   | 2027           | 8            | RCEPT-A!I2745 |
| RCEP B | 2022   | 2022           | 18           | B!D2745       |
| RCEP B | 2023   | 2023           | 16           | B!E2745       |
| RCEP B | 2024   | 2024           | 14           | B!F2745       |
| RCEP B | 2025   | 2025           | 12           | B!G2745       |
| RCEP B | 2026   | 2026           | 10           | B!H2745       |
| RCEP B | 2027   | 2027           | 8            | B!I2745       |
| RCEP C | 2022   | 2022           | 18           | C!D2745       |
| RCEP C | 2023   | 2023           | 16           | C!E2745       |
| RCEP C | 2024   | 2024           | 14           | C!F2745       |
| RCEP C | 2025   | 2025           | 12           | C!G2745       |
| RCEP C | 2026   | 2026           | 10           | C!H2745       |
| RCEP C | 2027   | 2027           | 8            | C!I2745       |
| RCEP D | 2022   | 2022           | 18,2         | D!D2745       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP D | 2023   | 2023 | 16,4         | D!E2745  |
| RCEP D | 2024   | 2024 | 14,5         | D!F2745  |
| RCEP D | 2025   | 2025 | 12,7         | D!G2745  |
| RCEP D | 2026   | 2026 | 10,9         | D!H2745  |
| RCEP D | 2027   | 2027 | 9,1          | D!I2745  |
| RCEP E | 2022   | 2022 | 18           | E!D2748  |
| RCEP E | 2023   | 2023 | 16           | E!E2748  |
| RCEP E | 2024   | 2024 | 14           | E!F2748  |
| RCEP E | 2025   | 2025 | 12           | E!G2748  |
| RCEP E | 2026   | 2026 | 10           | E!H2748  |
| RCEP E | 2027   | 2027 | 8            | E!I2748  |
| RCEP F | 2022   | 2022 | 18           | F!D2745  |
| RCEP F | 2023   | 2023 | 16           | F!E2745  |
| RCEP F | 2024   | 2024 | 14           | F!F2745  |
| RCEP F | 2025   | 2025 | 12           | F!G2745  |
| RCEP F | 2026   | 2026 | 10           | F!H2745  |
| RCEP F | 2027   | 2027 | 8            | F!I2745  |
| VIFTA  | 2024   | 2024 | 18           | VI!F2562 |
| VIFTA  | 2025   | 2025 | 16           | VI!G2562 |
| VIFTA  | 2026   | 2026 | 14           | VI!H2562 |
| VIFTA  | 2027   | 2027 | 12           | VI!I2562 |

### 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 |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 2202.99 has 6 lines; 2202.99.40 is distinguished from its siblings by: Coffee based drinks or coffee flavoured drinks.                           | 2202.99.10 Flavoured UHT milk based drinks; 2202.99.20 Soya milk drinks; 2202.99.30 Coconut water based drinks; 2202.99.50 Other non-aerated beverages ready for immediate consumption without dilution; 2202.99.90 Other | 31/2022/TT-BTC       | Verify the distinguishing features; consider an advance classification ruling if uncertain.              | Not verified – check required                     |
| 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 "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL2: Nước giải khát theo Tiêu chuẩn quốc gia (TCVN) có hàm lượng đường trên 5g/100ml |                                                                                                                                                                                                                           | 174/2025/NĐ-CP - PL2 | 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 2202.99.40. 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 20% for 2202.99.40 was checked against BT2026 (cell BT2026!N2760), 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                                         |
|-----------------------------------------------------|
| 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.