Vietnam Tariff Intelligence

HS 2307.00.00 detail

HS code	2307.00.00
Description	Wine lees; argol
Unit	kg
Generated	04/11/2026 21:17:54
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/23070000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2907
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N2907
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2907
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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
VIFTA	0	0%	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
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2894
ATIGA	2022	2022	0	AT!E2855

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F2855
ATIGA	2024	2024	0	AT!G2855
ATIGA	2025	2025	0	AT!H2855
ATIGA	2026	2026	0	AT!I2855
ATIGA	2027	2027	0	AT!J2855
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2893
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2893
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2893
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2893
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2893
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2893
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2897
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2897
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2897
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2897
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2897
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2897
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2897
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H2861
AIFTA	30/12/2022	2022	0	AI!F2857
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2857
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2857
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2857
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2857
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2857
VKFTA	2022	2022	0	VK!E2857

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F2857
VKFTA	2024	2024	0	VK!G2857
VKFTA	2025	2025	0	VK!H2857
VKFTA	2026	2026	0	VK!I2857
VKFTA	2027	2027	0	VK!J2857
VCFTA	2022	2022	5	VC!D2904
VCFTA	2023	2023	5	VC!E2904
VCFTA	2024	2024	5	VC!F2904
VCFTA	2025	2025	5	VC!G2904
VCFTA	2026	2026	5	VC!H2904
VCFTA	2027	2027	5	VC!I2904
VN-EAEU	2022	2022	0	EAV!D2901
VN-EAEU	2023	2023	0	EAV!E2901
VN-EAEU	2024	2024	0	EAV!F2901
VN-EAEU	2025	2025	0	EAV!G2901
VN-EAEU	2026	2026	0	EAV!H2901
VN-EAEU	2027	2027	0	EAV!I2901
AHKFTA	2022	2022	0	AKH!D2909
AHKFTA	2023	2023	0	AKH!E2909
AHKFTA	2024	2024	0	AKH!F2909
AHKFTA	2025	2025	0	AKH!G2909
AHKFTA	2026	2026	0	AKH!H2909
AHKFTA	2027	2027	0	AKH!I2909
EVFTA	2022	2022	0	EV-NK!D2880
EVFTA	2023	2023	0	EV-NK!E2880
EVFTA	2024	2024	0	EV-NK!F2880

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G2880
EVFTA	2026	2026	0	EV-NK!H2880
EVFTA	2027	2027	0	EV-NK!I2880
UKVFTA	2022	2022	0	UKV!D2882
UKVFTA	2023	2023	0	UKV!E2882
UKVFTA	2024	2024	0	UKV!F2882
UKVFTA	2025	2025	0	UKV!G2882
UKVFTA	2026	2026	0	UKV!H2882
UKVFTA	2027	2027	0	UKV!I2882
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2878
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2878
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2878
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2878
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2878
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2878
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2878
RCEP A	2022	2022	0	RCEPT-A!D2901
RCEP A	2023	2023	0	RCEPT-A!E2901
RCEP A	2024	2024	0	RCEPT-A!F2901
RCEP A	2025	2025	0	RCEPT-A!G2901
RCEP A	2026	2026	0	RCEPT-A!H2901
RCEP A	2027	2027	0	RCEPT-A!I2901
RCEP B	2022	2022	0	B!D2901
RCEP B	2023	2023	0	B!E2901
RCEP B	2024	2024	0	B!F2901
RCEP B	2025	2025	0	B!G2901

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H2901
RCEP B	2027	2027	0	B!I2901
RCEP C	2022	2022	0	C!D2901
RCEP C	2023	2023	0	C!E2901
RCEP C	2024	2024	0	C!F2901
RCEP C	2025	2025	0	C!G2901
RCEP C	2026	2026	0	C!H2901
RCEP C	2027	2027	0	C!I2901
RCEP D	2022	2022	0	D!D2901
RCEP D	2023	2023	0	D!E2901
RCEP D	2024	2024	0	D!F2901
RCEP D	2025	2025	0	D!G2901
RCEP D	2026	2026	0	D!H2901
RCEP D	2027	2027	0	D!I2901
RCEP E	2022	2022	0	E!D2904
RCEP E	2023	2023	0	E!E2904
RCEP E	2024	2024	0	E!F2904
RCEP E	2025	2025	0	E!G2904
RCEP E	2026	2026	0	E!H2904
RCEP E	2027	2027	0	E!I2904
RCEP F	2022	2022	0	F!D2901
RCEP F	2023	2023	0	F!E2901
RCEP F	2024	2024	0	F!F2901
RCEP F	2025	2025	0	F!G2901
RCEP F	2026	2026	0	F!H2901
RCEP F	2027	2027	0	F!I2901

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F2704
VIFTA	2025	2025	0	VI!G2704
VIFTA	2026	2026	0	VI!H2704
VIFTA	2027	2027	0	VI!I2704

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
FTA-013	YELLOW	FTA rate not lower than MFN	AANZFTA 5%, VCFTA 5%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 "5/8/10".		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 2307.00.00. 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 0% for 2307.00.00 was checked against BT2026 (cell BT2026!N2907), 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

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.