Vietnam Tariff Intelligence

HS 2009.90.91 detail

HS code	2009.90.91
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 / - Mixtures of juices: / - - Other: / - - - Ready for immediate consumption
Unit	kg/lít
Generated	31/10/2026 02:11:04
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/20099091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2613
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N2613
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2613
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-MM, TH)	0% (except MM, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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(-LA)	0% (except LA)	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
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-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
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VCFTA	6	6%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	10	10%	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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2608
ATIGA	2022	2022	0	AT!E2569
ATIGA	2023	2023	0	AT!F2569
ATIGA	2024	2024	0	AT!G2569
ATIGA	2025	2025	0	AT!H2569
ATIGA	2026	2026	0	AT!I2569
ATIGA	2027	2027	0	AT!J2569
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E2607
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2607
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2607

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2607
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2607
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2607
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E2609
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F2609
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2609
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2609
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2609
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2609
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2611
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2575
AIFTA	30/12/2022	2022	0	AI!F2571
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2571
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2571
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2571
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2571
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2571
VKFTA	2022	2022	0	VK!E2571
VKFTA	2023	2023	0	VK!F2571
VKFTA	2024	2024	0	VK!G2571
VKFTA	2025	2025	0	VK!H2571
VKFTA	2026	2026	0	VK!I2571
VKFTA	2027	2027	0	VK!J2571
VCFTA	2022	2022	14	VC!D2618
VCFTA	2023	2023	12	VC!E2618
VCFTA	2024	2024	10	VC!F2618

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	8	VC!G2618
VCFTA	2026	2026	6	VC!H2618
VCFTA	2027	2027	4	VC!I2618
VN-EAEU	2022	2022	*	EAV!D2615
VN-EAEU	2023	2023	*	EAV!E2615
VN-EAEU	2024	2024	*	EAV!F2615
VN-EAEU	2025	2025	*	EAV!G2615
VN-EAEU	2026	2026	*	EAV!H2615
VN-EAEU	2027	2027	*	EAV!I2615
VNCU	2022	2022	0	VNCU!D430
VNCU	2023 - 2027		0	VNCU!E430
AHKFTA	2022	2022	15	AKH!D2623
AHKFTA	2023	2023	10	AKH!E2623
AHKFTA	2024	2024	10	AKH!F2623
AHKFTA	2025	2025	5	AKH!G2623
AHKFTA	2026	2026	5	AKH!H2623
AHKFTA	2027	2027	0	AKH!I2623
EVFTA	2022	2022	12,5	EV-NK!D2594
EVFTA	2023	2023	8,3	EV-NK!E2594
EVFTA	2024	2024	4,1	EV-NK!F2594
EVFTA	2025	2025	0	EV-NK!G2594
EVFTA	2026	2026	0	EV-NK!H2594
EVFTA	2027	2027	0	EV-NK!I2594
UKVFTA	2022	2022	12,5	UKV!D2596
UKVFTA	2023	2023	8,3	UKV!E2596
UKVFTA	2024	2024	4,1	UKV!F2596

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G2596
UKVFTA	2026	2026	0	UKV!H2596
UKVFTA	2027	2027	0	UKV!I2596
CPTPP	(I)	2021 (DERIVED)	5	CPTPP!D2590
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2590
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2590
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2590
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2590
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2590
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2590
RCEP A	2022	2022	22,5	RCEPT-A!D2613
RCEP A	2023	2023	20	RCEPT-A!E2613
RCEP A	2024	2024	17,5	RCEPT-A!F2613
RCEP A	2025	2025	15	RCEPT-A!G2613
RCEP A	2026	2026	12,5	RCEPT-A!H2613
RCEP A	2027	2027	10	RCEPT-A!I2613
RCEP B	2022	2022	22,5	B!D2613
RCEP B	2023	2023	20	B!E2613
RCEP B	2024	2024	17,5	B!F2613
RCEP B	2025	2025	15	B!G2613
RCEP B	2026	2026	12,5	B!H2613
RCEP B	2027	2027	10	B!I2613
RCEP C	2022	2022	22,5	C!D2613
RCEP C	2023	2023	20	C!E2613
RCEP C	2024	2024	17,5	C!F2613
RCEP C	2025	2025	15	C!G2613

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	12,5	C!H2613
RCEP C	2027	2027	10	C!I2613
RCEP D	2022	2022	22,7	D!D2613
RCEP D	2023	2023	20,5	D!E2613
RCEP D	2024	2024	18,2	D!F2613
RCEP D	2025	2025	15,9	D!G2613
RCEP D	2026	2026	13,6	D!H2613
RCEP D	2027	2027	11,4	D!I2613
RCEP E	2022	2022	22,5	E!D2616
RCEP E	2023	2023	20	E!E2616
RCEP E	2024	2024	17,5	E!F2616
RCEP E	2025	2025	15	E!G2616
RCEP E	2026	2026	12,5	E!H2616
RCEP E	2027	2027	10	E!I2616
RCEP F	2022	2022	22,5	F!D2613
RCEP F	2023	2023	20	F!E2613
RCEP F	2024	2024	17,5	F!F2613
RCEP F	2025	2025	15	F!G2613
RCEP F	2026	2026	12,5	F!H2613
RCEP F	2027	2027	10	F!I2613
VIFTA	2024	2024	20	VI!F2438
VIFTA	2025	2025	15	VI!G2438
VIFTA	2026	2026	10	VI!H2438
VIFTA	2027	2027	5	VI!I2438

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2009.90 has 3 lines; 2009.90.91 is distinguished from its siblings by: Ready for immediate consumption.	2009.90.10 Suitable for infants or young children; 2009.90.99 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 "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 2009.90.91. 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 25% for 2009.90.91 was checked against BT2026 (cell BT2026!N2613), 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)

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.