Vietnam Tariff Intelligence

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 08:05:07
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/22029940/

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 BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0 (-TH)	0% (except 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(-TH)	0% (except TH)	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
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/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
EVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	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

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.