Vietnam Tariff Intelligence

HS 2204.21.14 detail

HS code	2204.21.14
Description	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09 / - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: / - - In containers holding 2 l or less: / - - - Wine: / - - - - Of an alcoholic strength by volume exceeding 23% vol.
Unit	lít/kg
Generated	04/11/2026 17:30:41
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/22042114/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	75	75%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2777
Preferential (MFN)	50	50%	26/2023/NĐ-CP	2023-07-15	BT2026!N2777
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q2777
Excise tax	65	65%	66/2025/QH15	2025-06-14	BT2026!CG2777
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 (-LA, MM)	0% (except LA, MM)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
EVFTA	6,2	6.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	6,2	6.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
CPTPP	15; M: 20	15% · M: 20%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
AANZFTA	20	20%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
VCFTA	20	20%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VNCU	20	20%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	33,3	33.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	33,3	33.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	33,3	33.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	37,5	37.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AIFTA	50	50%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	50	50%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem

AKFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	50	50%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	50	50%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	50	50%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E2757
ATIGA	2022	2022	0	AT!E2718
ATIGA	2023	2023	0	AT!F2718
ATIGA	2024	2024	0	AT!G2718
ATIGA	2025	2025	0	AT!H2718
ATIGA	2026	2026	0	AT!I2718
ATIGA	2027	2027	0	AT!J2718
AJCEP	30/12/2022 - 31/3/2023	2022	65	AJ!E2756
AJCEP	01/4/2023 - 31/3/2024	2023	50	AJ!F2756
AJCEP	01/4/2024 - 31/3/2025	2024	50	AJ!G2756
AJCEP	01/4/2025 - 31/3/2026	2025	50	AJ!H2756

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	50	AJ!I2756
AJCEP	01/4/2027 - 31/3/2028	2027	50	AJ!J2756
VJEPA	30/12/2022 - 31/3/2023	2022	65	VJ!E2760
VJEPA	01/4/2023 - 31/3/2024	2023	65	VJ!F2760
VJEPA	01/4/2024 - 31/3/2025	2024	50	VJ!G2760
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2760
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2760
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2760
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AK!F2760
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		20	AANZ!H2724
AIFTA	30/12/2022	2022	65	AI!F2720
AIFTA	31/12/2022 - 30/12/2023	2023	65	AI!G2720
AIFTA	31/12/2023 - 30/12/2024	2024	65	AI!H2720
AIFTA	31/12/2024 - 31/12/2025	2025	50	AI!I2720
AIFTA	01/01/2026 - 31/12/2026	2026	50	AI!J2720
AIFTA	01/01/2027 - 31/12/2027	2027	50	AI!K2720
VKFTA	2022	2022	50	VK!E2720
VKFTA	2023	2023	50	VK!F2720
VKFTA	2024	2024	50	VK!G2720
VKFTA	2025	2025	50	VK!H2720
VKFTA	2026	2026	50	VK!I2720
VKFTA	2027	2027	50	VK!J2720
VCFTA	2022	2022	59	VC!D2767
VCFTA	2023	2023	59	VC!E2767
VCFTA	2024	2024	20	VC!F2767
VCFTA	2025	2025	20	VC!G2767

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	20	VC!H2767
VCFTA	2027	2027	20	VC!I2767
VN-EAEU	2022	2022	*	EAV!D2764
VN-EAEU	2023	2023	*	EAV!E2764
VN-EAEU	2024	2024	*	EAV!F2764
VN-EAEU	2025	2025	*	EAV!G2764
VN-EAEU	2026	2026	*	EAV!H2764
VN-EAEU	2027	2027	*	EAV!I2764
VNCU	2022	2022	27	VNCU!D458
VNCU	2023 - 2027		20	VNCU!E458
AHKFTA	2022	2022	*	AKH!D2772
AHKFTA	2023	2023	*	AKH!E2772
AHKFTA	2024	2024	*	AKH!F2772
AHKFTA	2025	2025	*	AKH!G2772
AHKFTA	2026	2026	*	AKH!H2772
AHKFTA	2027	2027	*	AKH!I2772
EVFTA	2022	2022	31,2	EV-NK!D2743
EVFTA	2023	2023	25	EV-NK!E2743
EVFTA	2024	2024	18,7	EV-NK!F2743
EVFTA	2025	2025	12,5	EV-NK!G2743
EVFTA	2026	2026	6,2	EV-NK!H2743
EVFTA	2027	2027	0	EV-NK!I2743
UKVFTA	2022	2022	31,2	UKV!D2745
UKVFTA	2023	2023	25	UKV!E2745
UKVFTA	2024	2024	18,7	UKV!F2745
UKVFTA	2025	2025	12,5	UKV!G2745

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	6,2	UKV!H2745
UKVFTA	2027	2027	0	UKV!I2745
CPTPP	(I)	2021 (DERIVED)	32	CPTPP!D2739
CPTPP	(II)	2022 (DERIVED)	27	CPTPP!E2739
CPTPP	(III)	2023 (DERIVED)	23	CPTPP!F2739
CPTPP	(IV)	2024 (DERIVED)	22	CPTPP!G2739
CPTPP	(V)	2025 (DERIVED)	20	CPTPP!H2739
CPTPP	(VI)	2026 (DERIVED)	15	CPTPP!I2739
CPTPP	(VII)	2027 (DERIVED)	10	CPTPP!J2739
RCEP A	2022	2022	46,7	RCEPT-A!D2764
RCEP A	2023	2023	43,3	RCEPT-A!E2764
RCEP A	2024	2024	40	RCEPT-A!F2764
RCEP A	2025	2025	36,7	RCEPT-A!G2764
RCEP A	2026	2026	33,3	RCEPT-A!H2764
RCEP A	2027	2027	30	RCEPT-A!I2764
RCEP B	2022	2022	46,7	B!D2764
RCEP B	2023	2023	43,3	B!E2764
RCEP B	2024	2024	40	B!F2764
RCEP B	2025	2025	36,7	B!G2764
RCEP B	2026	2026	33,3	B!H2764
RCEP B	2027	2027	30	B!I2764
RCEP C	2022	2022	47,5	C!D2764
RCEP C	2023	2023	45	C!E2764
RCEP C	2024	2024	42,5	C!F2764
RCEP C	2025	2025	40	C!G2764
RCEP C	2026	2026	37,5	C!H2764

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	35	C!I2764
RCEP D	2022	2022	50	D!D2764
RCEP D	2023	2023	50	D!E2764
RCEP D	2024	2024	50	D!F2764
RCEP D	2025	2025	50	D!G2764
RCEP D	2026	2026	50	D!H2764
RCEP D	2027	2027	50	D!I2764
RCEP E	2022	2022	50	E!D2767
RCEP E	2023	2023	50	E!E2767
RCEP E	2024	2024	50	E!F2767
RCEP E	2025	2025	50	E!G2767
RCEP E	2026	2026	50	E!H2767
RCEP E	2027	2027	50	E!I2767
RCEP F	2022	2022	46,7	F!D2764
RCEP F	2023	2023	43,3	F!E2764
RCEP F	2024	2024	40	F!F2764
RCEP F	2025	2025	36,7	F!G2764
RCEP F	2026	2026	33,3	F!H2764
RCEP F	2027	2027	30	F!I2764
VIFTA	2024	2024	*	VI!F2579
VIFTA	2025	2025	*	VI!G2579
VIFTA	2026	2026	*	VI!H2579
VIFTA	2027	2027	*	VI!I2579

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): HH NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg)		23/2019/QĐ-TTg	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "15; M: 20" has a general 15% and an "M:" 20% rate (commonly read as the Mexico schedule – verify).		115/2022/NĐ-CP	Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.	Not verified – check required
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "15; M: 20", the FTA schedule for period (VI) shows "15".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 50%, AJCEP 50%, AKFTA 50%, RCEP (Annex D) 50%, RCEP (Annex E) 50%, VKFTA 50%: the preferential rate is equal to or higher than the MFN rate (50%) in the source tariff – claiming the FTA brings no saving.	MFN 50%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2204.21 has 5 lines; 2204.21.14 is distinguished from its siblings by: Of an alcoholic strength by volume exceeding 23% vol..	2204.21.11 Of an alcoholic strength by volume not exceeding 15% vol.; 2204.21.13 Of an alcoholic strength by volume exceeding 15% vol. but not exceeding 23% vol.; 2204.21.21 Of an alcoholic strength by volume not exceeding 15% vol.; 2204.21.22 Of an alcoholic strength by volume exceeding 15% vol.	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: Rượu theo quy định của Luật Phòng, chống tác hại của rượu, bia		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
TAX-002	YELLOW	Subject to excise tax	The excise column shows "65".		66/2025/QH15	Determine the excise rate from the 2026 excise schedule (Law 66/2025/QH15).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 2204.21.14. 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 50% for 2204.21.14 was checked against BT2026 (cell BT2026!N2777), 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 NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg)
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.