Vietnam Tariff Intelligence

HS 2208.90.20 detail

HS code	2208.90.20
Description	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages / - Other: / - - Medicated samsu of an alcoholic strength by volume exceeding 40% vol.
Unit	lít/kg
Generated	03/11/2026 20:53:40
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/22089020/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	67.5	67.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2842
Preferential (MFN)	45	45%	26/2023/NĐ-CP	2023-07-15	BT2026!N2842
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q2842
Excise tax	65	65%	66/2025/QH15	2025-06-14	BT2026!CG2842
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
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
EVFTA	6	6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	6	6%	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	40	40%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	45	45%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	45	45%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	45	45%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	45	45%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	45	45%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	45	45%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VKFTA	48	48%	Consolidated BT2026	2026	VK	125/2022/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
VCFTA	55	55%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
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)		5	AC!E2826
ATIGA	2022	2022	0	AT!E2787
ATIGA	2023	2023	0	AT!F2787
ATIGA	2024	2024	0	AT!G2787
ATIGA	2025	2025	0	AT!H2787
ATIGA	2026	2026	0	AT!I2787
ATIGA	2027	2027	0	AT!J2787
AJCEP	30/12/2022 - 31/3/2023	2022	65	AJ!E2825
AJCEP	01/4/2023 - 31/3/2024	2023	50	AJ!F2825

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	50	AJ!G2825
AJCEP	01/4/2025 - 31/3/2026	2025	50	AJ!H2825
AJCEP	01/4/2026 - 31/3/2027	2026	50	AJ!I2825
AJCEP	01/4/2027 - 31/3/2028	2027	50	AJ!J2825
VJEPA	30/12/2022 - 31/3/2023	2022	65	VJ!E2829
VJEPA	01/4/2023 - 31/3/2024	2023	65	VJ!F2829
VJEPA	01/4/2024 - 31/3/2025	2024	50	VJ!G2829
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2829
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2829
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2829
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AK!F2829
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		40	AANZ!H2793
AIFTA	30/12/2022	2022	65	AI!F2789
AIFTA	31/12/2022 - 30/12/2023	2023	65	AI!G2789
AIFTA	31/12/2023 - 30/12/2024	2024	65	AI!H2789
AIFTA	31/12/2024 - 31/12/2025	2025	50	AI!I2789
AIFTA	01/01/2026 - 31/12/2026	2026	50	AI!J2789
AIFTA	01/01/2027 - 31/12/2027	2027	50	AI!K2789
VKFTA	2022	2022	48	VK!E2789
VKFTA	2023	2023	48	VK!F2789
VKFTA	2024	2024	48	VK!G2789
VKFTA	2025	2025	48	VK!H2789
VKFTA	2026	2026	48	VK!I2789
VKFTA	2027	2027	48	VK!J2789
VCFTA	2022	2022	55	VC!D2836
VCFTA	2023	2023	55	VC!E2836

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	55	VC!F2836
VCFTA	2025	2025	55	VC!G2836
VCFTA	2026	2026	55	VC!H2836
VCFTA	2027	2027	55	VC!I2836
VN-EAEU	2022	2022	*	EAV!D2833
VN-EAEU	2023	2023	*	EAV!E2833
VN-EAEU	2024	2024	*	EAV!F2833
VN-EAEU	2025	2025	*	EAV!G2833
VN-EAEU	2026	2026	*	EAV!H2833
VN-EAEU	2027	2027	*	EAV!I2833
VNCU	2022	2022	0	VNCU!D494
VNCU	2023 - 2027		0	VNCU!E494
AHKFTA	2022	2022	*	AKH!D2841
AHKFTA	2023	2023	*	AKH!E2841
AHKFTA	2024	2024	*	AKH!F2841
AHKFTA	2025	2025	*	AKH!G2841
AHKFTA	2026	2026	*	AKH!H2841
AHKFTA	2027	2027	*	AKH!I2841
EVFTA	2022	2022	30	EV-NK!D2812
EVFTA	2023	2023	24	EV-NK!E2812
EVFTA	2024	2024	18	EV-NK!F2812
EVFTA	2025	2025	12	EV-NK!G2812
EVFTA	2026	2026	6	EV-NK!H2812
EVFTA	2027	2027	0	EV-NK!I2812
UKVFTA	2022	2022	30	UKV!D2814
UKVFTA	2023	2023	24	UKV!E2814

FTA	Period	Year	Source value	Source
UKVFTA	2024	2024	18	UKV!F2814
UKVFTA	2025	2025	12	UKV!G2814
UKVFTA	2026	2026	6	UKV!H2814
UKVFTA	2027	2027	0	UKV!I2814
CPTPP	(I)	2021 (DERIVED)	35	CPTPP!D2810
CPTPP	(II)	2022 (DERIVED)	35	CPTPP!E2810
CPTPP	(III)	2023 (DERIVED)	30	CPTPP!F2810
CPTPP	(IV)	2024 (DERIVED)	25	CPTPP!G2810
CPTPP	(V)	2025 (DERIVED)	20	CPTPP!H2810
CPTPP	(VI)	2026 (DERIVED)	15	CPTPP!I2810
CPTPP	(VII)	2027 (DERIVED)	10	CPTPP!J2810
RCEP A	2022	2022	45	RCEPT-A!D2833
RCEP A	2023	2023	45	RCEPT-A!E2833
RCEP A	2024	2024	45	RCEPT-A!F2833
RCEP A	2025	2025	45	RCEPT-A!G2833
RCEP A	2026	2026	45	RCEPT-A!H2833
RCEP A	2027	2027	45	RCEPT-A!I2833
RCEP B	2022	2022	45	B!D2833
RCEP B	2023	2023	45	B!E2833
RCEP B	2024	2024	45	B!F2833
RCEP B	2025	2025	45	B!G2833
RCEP B	2026	2026	45	B!H2833
RCEP B	2027	2027	45	B!I2833
RCEP C	2022	2022	45	C!D2833
RCEP C	2023	2023	45	C!E2833
RCEP C	2024	2024	45	C!F2833

FTA	Period	Year	Source value	Source
RCEP C	2025	2025	45	C!G2833
RCEP C	2026	2026	45	C!H2833
RCEP C	2027	2027	45	C!I2833
RCEP D	2022	2022	45	D!D2833
RCEP D	2023	2023	45	D!E2833
RCEP D	2024	2024	45	D!F2833
RCEP D	2025	2025	45	D!G2833
RCEP D	2026	2026	45	D!H2833
RCEP D	2027	2027	45	D!I2833
RCEP E	2022	2022	45	E!D2836
RCEP E	2023	2023	45	E!E2836
RCEP E	2024	2024	45	E!F2836
RCEP E	2025	2025	45	E!G2836
RCEP E	2026	2026	45	E!H2836
RCEP E	2027	2027	45	E!I2836
RCEP F	2022	2022	45	F!D2833
RCEP F	2023	2023	45	F!E2833
RCEP F	2024	2024	45	F!F2833
RCEP F	2025	2025	45	F!G2833
RCEP F	2026	2026	45	F!H2833
RCEP F	2027	2027	45	F!I2833
VIFTA	2024	2024	*	VI!F2644
VIFTA	2025	2025	*	VI!G2644
VIFTA	2026	2026	*	VI!H2644
VIFTA	2027	2027	*	VI!I2644

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	RCEP (Annex A) 45%, RCEP (Annex B) 45%, RCEP (Annex C) 45%, RCEP (Annex D) 45%, RCEP (Annex E) 45%, RCEP (Annex F) 45%, VKFTA 48%, AIFTA 50%, AJCEP 50%, AKFTA 50%, VCFTA 55%: the preferential rate is equal to or higher than the MFN rate (45%) in the source tariff – claiming the FTA brings no saving.	MFN 45%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2208.90 has 10 lines; 2208.90.20 is distinguished from its siblings by: Medicated samsu of an alcoholic strength by volume exceeding 40% vol..	2208.90.10 Medicated samsu of an alcoholic strength by volume not exceeding 40% vol.; 2208.90.30 Other samsu of an alcoholic strength by volume not exceeding 40% vol.; 2208.90.40 Other samsu of an alcoholic strength by volume exceeding 40% vol.; 2208.90.50 Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40% vol.; 2208.90.60 Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40% vol.; 2208.90.70 Bitters and similar beverages of an alcoholic strength not exceeding 57% 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 2208.90.20. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 45% for 2208.90.20 was checked against BT2026 (cell BT2026!N2842), 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.