Vietnam Tariff Intelligence

HS 3302.10.10 detail

HS code	3302.10.10
Description	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages / - Of a kind used in the food or drink industries: / - - Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in liquid form
Unit	kg/lít
Generated	03/11/2026 16:01:57
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/33021010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4950
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N4950
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4950
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	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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-ID, MY)	0% (except ID, MY)	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
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
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	1,2	1.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,2	1.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	7	7%	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!E4840
ATIGA	2022	2022	0	AT!E4801
ATIGA	2023	2023	0	AT!F4801
ATIGA	2024	2024	0	AT!G4801
ATIGA	2025	2025	0	AT!H4801
ATIGA	2026	2026	0	AT!I4801
ATIGA	2027	2027	0	AT!J4801
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4845
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4845
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4845
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4845

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4845
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4845
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4843
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4843
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4843
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4843
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4843
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4843
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4843
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4807
AIFTA	30/12/2022	2022	0	AI!F4803
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4803
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4803
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4803
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4803
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4803
VKFTA	2022	2022	0	VK!E4812
VKFTA	2023	2023	0	VK!F4812
VKFTA	2024	2024	0	VK!G4812
VKFTA	2025	2025	0	VK!H4812
VKFTA	2026	2026	0	VK!I4812
VKFTA	2027	2027	0	VK!J4812
VCFTA	2022	2022	2	VC!D4850
VCFTA	2023	2023	1	VC!E4850
VCFTA	2024	2024	0	VC!F4850
VCFTA	2025	2025	0	VC!G4850

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H4850
VCFTA	2027	2027	0	VC!I4850
VN-EAEU	2022	2022	0	EAV!D4847
VN-EAEU	2023	2023	0	EAV!E4847
VN-EAEU	2024	2024	0	EAV!F4847
VN-EAEU	2025	2025	0	EAV!G4847
VN-EAEU	2026	2026	0	EAV!H4847
VN-EAEU	2027	2027	0	EAV!I4847
AHKFTA	2022	2022	0	AKH!D4855
AHKFTA	2023	2023	0	AKH!E4855
AHKFTA	2024	2024	0	AKH!F4855
AHKFTA	2025	2025	0	AKH!G4855
AHKFTA	2026	2026	0	AKH!H4855
AHKFTA	2027	2027	0	AKH!I4855
EVFTA	2022	2022	6,2	EV-NK!D4826
EVFTA	2023	2023	5	EV-NK!E4826
EVFTA	2024	2024	3,7	EV-NK!F4826
EVFTA	2025	2025	2,5	EV-NK!G4826
EVFTA	2026	2026	1,2	EV-NK!H4826
EVFTA	2027	2027	0	EV-NK!I4826
UKVFTA	2022	2022	6,2	UKV!D4828
UKVFTA	2023	2023	5	UKV!E4828
UKVFTA	2024	2024	3,7	UKV!F4828
UKVFTA	2025	2025	2,5	UKV!G4828
UKVFTA	2026	2026	1,2	UKV!H4828
UKVFTA	2027	2027	0	UKV!I4828

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4826
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4826
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4826
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4826
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4826
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4826
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4826
RCEP A	2022	2022	0	RCEPT-A!D4847
RCEP A	2023	2023	0	RCEPT-A!E4847
RCEP A	2024	2024	0	RCEPT-A!F4847
RCEP A	2025	2025	0	RCEPT-A!G4847
RCEP A	2026	2026	0	RCEPT-A!H4847
RCEP A	2027	2027	0	RCEPT-A!I4847
RCEP B	2022	2022	0	B!D4847
RCEP B	2023	2023	0	B!E4847
RCEP B	2024	2024	0	B!F4847
RCEP B	2025	2025	0	B!G4847
RCEP B	2026	2026	0	B!H4847
RCEP B	2027	2027	0	B!I4847
RCEP C	2022	2022	0	C!D4847
RCEP C	2023	2023	0	C!E4847
RCEP C	2024	2024	0	C!F4847
RCEP C	2025	2025	0	C!G4847
RCEP C	2026	2026	0	C!H4847
RCEP C	2027	2027	0	C!I4847
RCEP D	2022	2022	0	D!D4847

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E4847
RCEP D	2024	2024	0	D!F4847
RCEP D	2025	2025	0	D!G4847
RCEP D	2026	2026	0	D!H4847
RCEP D	2027	2027	0	D!I4847
RCEP E	2022	2022	0	E!D4850
RCEP E	2023	2023	0	E!E4850
RCEP E	2024	2024	0	E!F4850
RCEP E	2025	2025	0	E!G4850
RCEP E	2026	2026	0	E!H4850
RCEP E	2027	2027	0	E!I4850
RCEP F	2022	2022	0	F!D4847
RCEP F	2023	2023	0	F!E4847
RCEP F	2024	2024	0	F!F4847
RCEP F	2025	2025	0	F!G4847
RCEP F	2026	2026	0	F!H4847
RCEP F	2027	2027	0	F!I4847
VIFTA	2024	2024	9	VI!F4468
VIFTA	2025	2025	8	VI!G4468
VIFTA	2026	2026	7	VI!H4468
VIFTA	2027	2027	6	VI!I4468

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3302.10 has 4 lines; 3302.10.10 is distinguished from its siblings by: Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in liquid form.	3302.10.20 Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in other forms; 3302.10.30 Other, not containing alcohol; 3302.10.90 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 "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 3302.10.10. 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 10% for 3302.10.10 was checked against BT2026 (cell BT2026!N4950), 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.