Vietnam Tariff Intelligence

HS 2009.79.00 detail

HS code	2009.79.00
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 / - Apple juice: / - - Other
Unit	kg/lít
Generated	01/11/2026 21:54:37
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/20097900/

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!K2597
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N2597
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2597
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)	0% (except MM)	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
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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
EVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
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
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!E2592
ATIGA	2022	2022	0	AT!E2553
ATIGA	2023	2023	0	AT!F2553
ATIGA	2024	2024	0	AT!G2553
ATIGA	2025	2025	0	AT!H2553
ATIGA	2026	2026	0	AT!I2553
ATIGA	2027	2027	0	AT!J2553
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E2591
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2591
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2591

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2591
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2591
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2591
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E2593
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F2593
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2593
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2593
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2593
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2593
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2595
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2559
AIFTA	30/12/2022	2022	0	AI!F2555
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2555
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2555
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2555
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2555
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2555
VKFTA	2022	2022	0	VK!E2555
VKFTA	2023	2023	0	VK!F2555
VKFTA	2024	2024	0	VK!G2555
VKFTA	2025	2025	0	VK!H2555
VKFTA	2026	2026	0	VK!I2555
VKFTA	2027	2027	0	VK!J2555
VCFTA	2022	2022	12	VC!D2602
VCFTA	2023	2023	10	VC!E2602
VCFTA	2024	2024	7	VC!F2602

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G2602
VCFTA	2026	2026	2	VC!H2602
VCFTA	2027	2027	0	VC!I2602
VN-EAEU	2022	2022	0	EAV!D2599
VN-EAEU	2023	2023	0	EAV!E2599
VN-EAEU	2024	2024	0	EAV!F2599
VN-EAEU	2025	2025	0	EAV!G2599
VN-EAEU	2026	2026	0	EAV!H2599
VN-EAEU	2027	2027	0	EAV!I2599
AHKFTA	2022	2022	15	AKH!D2607
AHKFTA	2023	2023	10	AKH!E2607
AHKFTA	2024	2024	10	AKH!F2607
AHKFTA	2025	2025	5	AKH!G2607
AHKFTA	2026	2026	5	AKH!H2607
AHKFTA	2027	2027	0	AKH!I2607
EVFTA	2022	2022	15,6	EV-NK!D2578
EVFTA	2023	2023	12,5	EV-NK!E2578
EVFTA	2024	2024	9,3	EV-NK!F2578
EVFTA	2025	2025	6,2	EV-NK!G2578
EVFTA	2026	2026	3,1	EV-NK!H2578
EVFTA	2027	2027	0	EV-NK!I2578
UKVFTA	2022	2022	15,6	UKV!D2580
UKVFTA	2023	2023	12,5	UKV!E2580
UKVFTA	2024	2024	9,3	UKV!F2580
UKVFTA	2025	2025	6,2	UKV!G2580
UKVFTA	2026	2026	3,1	UKV!H2580

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2580
CPTPP	(I)	2021 (DERIVED)	12,5	CPTPP!D2574
CPTPP	(II)	2022 (DERIVED)	9,3	CPTPP!E2574
CPTPP	(III)	2023 (DERIVED)	6,2	CPTPP!F2574
CPTPP	(IV)	2024 (DERIVED)	3,1	CPTPP!G2574
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2574
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2574
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2574
RCEP A	2022	2022	22,5	RCEPT-A!D2597
RCEP A	2023	2023	20	RCEPT-A!E2597
RCEP A	2024	2024	17,5	RCEPT-A!F2597
RCEP A	2025	2025	15	RCEPT-A!G2597
RCEP A	2026	2026	12,5	RCEPT-A!H2597
RCEP A	2027	2027	10	RCEPT-A!I2597
RCEP B	2022	2022	22,5	B!D2597
RCEP B	2023	2023	20	B!E2597
RCEP B	2024	2024	17,5	B!F2597
RCEP B	2025	2025	15	B!G2597
RCEP B	2026	2026	12,5	B!H2597
RCEP B	2027	2027	10	B!I2597
RCEP C	2022	2022	22,5	C!D2597
RCEP C	2023	2023	20	C!E2597
RCEP C	2024	2024	17,5	C!F2597
RCEP C	2025	2025	15	C!G2597
RCEP C	2026	2026	12,5	C!H2597
RCEP C	2027	2027	10	C!I2597

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22,7	D!D2597
RCEP D	2023	2023	20,5	D!E2597
RCEP D	2024	2024	18,2	D!F2597
RCEP D	2025	2025	15,9	D!G2597
RCEP D	2026	2026	13,6	D!H2597
RCEP D	2027	2027	11,4	D!I2597
RCEP E	2022	2022	22,5	E!D2600
RCEP E	2023	2023	20	E!E2600
RCEP E	2024	2024	17,5	E!F2600
RCEP E	2025	2025	15	E!G2600
RCEP E	2026	2026	12,5	E!H2600
RCEP E	2027	2027	10	E!I2600
RCEP F	2022	2022	22,5	F!D2597
RCEP F	2023	2023	20	F!E2597
RCEP F	2024	2024	17,5	F!F2597
RCEP F	2025	2025	15	F!G2597
RCEP F	2026	2026	12,5	F!H2597
RCEP F	2027	2027	10	F!I2597
VIFTA	2024	2024	16.7	VI!F2422
VIFTA	2025	2025	8.3	VI!G2422
VIFTA	2026	2026	0	VI!H2422
VIFTA	2027	2027	0	VI!I2422

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): 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
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 2009.79.00. 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 2009.79.00 was checked against BT2026 (cell BT2026!N2597), 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)
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.