Vietnam Tariff Intelligence

HS 2009.81.90 detail

HS code	2009.81.90
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 / - Juice of any other single fruit, nut or vegetable: / - - Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos) juice; lingonberry (Vaccinium vitis-idaea) juice: / - - - Other
Unit	kg/lít
Generated	11/11/2026 22:56:12
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/20098190/

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!K2601
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N2601
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2601
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, TH, CN)	0% (except MM, TH, CN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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, KR)	0% (except LA, KR)	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
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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VCFTA	6	6%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	25	25%	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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E2596
ATIGA	2022	2022	0	AT!E2557
ATIGA	2023	2023	0	AT!F2557
ATIGA	2024	2024	0	AT!G2557
ATIGA	2025	2025	0	AT!H2557
ATIGA	2026	2026	0	AT!I2557
ATIGA	2027	2027	0	AT!J2557
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E2595
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2595
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2595

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2595
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2595
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2595
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E2597
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F2597
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2597
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2597
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2597
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2597
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2599
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2563
AIFTA	30/12/2022	2022	5	AI!F2559
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2559
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2559
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2559
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2559
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2559
VKFTA	2022	2022	0	VK!E2559
VKFTA	2023	2023	0	VK!F2559
VKFTA	2024	2024	0	VK!G2559
VKFTA	2025	2025	0	VK!H2559
VKFTA	2026	2026	0	VK!I2559
VKFTA	2027	2027	0	VK!J2559
VCFTA	2022	2022	14	VC!D2606
VCFTA	2023	2023	12	VC!E2606
VCFTA	2024	2024	10	VC!F2606

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	8	VC!G2606
VCFTA	2026	2026	6	VC!H2606
VCFTA	2027	2027	4	VC!I2606
VN-EAEU	2022	2022	6,8	EAV!D2603
VN-EAEU	2023	2023	4,5	EAV!E2603
VN-EAEU	2024	2024	2,3	EAV!F2603
VN-EAEU	2025	2025	0	EAV!G2603
VN-EAEU	2026	2026	0	EAV!H2603
VN-EAEU	2027	2027	0	EAV!I2603
AHKFTA	2022	2022	*	AKH!D2611
AHKFTA	2023	2023	*	AKH!E2611
AHKFTA	2024	2024	*	AKH!F2611
AHKFTA	2025	2025	*	AKH!G2611
AHKFTA	2026	2026	*	AKH!H2611
AHKFTA	2027	2027	*	AKH!I2611
EVFTA	2022	2022	15,6	EV-NK!D2582
EVFTA	2023	2023	12,5	EV-NK!E2582
EVFTA	2024	2024	9,3	EV-NK!F2582
EVFTA	2025	2025	6,2	EV-NK!G2582
EVFTA	2026	2026	3,1	EV-NK!H2582
EVFTA	2027	2027	0	EV-NK!I2582
UKVFTA	2022	2022	15,6	UKV!D2584
UKVFTA	2023	2023	12,5	UKV!E2584
UKVFTA	2024	2024	9,3	UKV!F2584
UKVFTA	2025	2025	6,2	UKV!G2584
UKVFTA	2026	2026	3,1	UKV!H2584

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2584
CPTPP	(I)	2021 (DERIVED)	8,3	CPTPP!D2578
CPTPP	(II)	2022 (DERIVED)	4,1	CPTPP!E2578
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2578
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2578
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2578
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2578
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2578
RCEP A	2022	2022	25	RCEPT-A!D2601
RCEP A	2023	2023	25	RCEPT-A!E2601
RCEP A	2024	2024	25	RCEPT-A!F2601
RCEP A	2025	2025	25	RCEPT-A!G2601
RCEP A	2026	2026	25	RCEPT-A!H2601
RCEP A	2027	2027	25	RCEPT-A!I2601
RCEP B	2022	2022	25	B!D2601
RCEP B	2023	2023	25	B!E2601
RCEP B	2024	2024	25	B!F2601
RCEP B	2025	2025	25	B!G2601
RCEP B	2026	2026	25	B!H2601
RCEP B	2027	2027	25	B!I2601
RCEP C	2022	2022	*	C!D2601
RCEP C	2023	2023	*	C!E2601
RCEP C	2024	2024	*	C!F2601
RCEP C	2025	2025	*	C!G2601
RCEP C	2026	2026	*	C!H2601
RCEP C	2027	2027	*	C!I2601

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	25	D!D2601
RCEP D	2023	2023	25	D!E2601
RCEP D	2024	2024	25	D!F2601
RCEP D	2025	2025	25	D!G2601
RCEP D	2026	2026	25	D!H2601
RCEP D	2027	2027	25	D!I2601
RCEP E	2022	2022	25	E!D2604
RCEP E	2023	2023	25	E!E2604
RCEP E	2024	2024	25	E!F2604
RCEP E	2025	2025	25	E!G2604
RCEP E	2026	2026	25	E!H2604
RCEP E	2027	2027	25	E!I2604
RCEP F	2022	2022	25	F!D2601
RCEP F	2023	2023	25	F!E2601
RCEP F	2024	2024	25	F!F2601
RCEP F	2025	2025	25	F!G2601
RCEP F	2026	2026	25	F!H2601
RCEP F	2027	2027	25	F!I2601
VIFTA	2024	2024	22.5	VI!F2426
VIFTA	2025	2025	20	VI!G2426
VIFTA	2026	2026	17.5	VI!H2426
VIFTA	2027	2027	15	VI!I2426

Advisory & warnings

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

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
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 25%, RCEP (Annex B) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, RCEP (Annex F) 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		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 2009.81 has 2 lines; 2009.81.90 is distinguished from its siblings by: Other.	2009.81.10 Suitable for infants or young children	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 2009.81.90. 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 2009.81.90 was checked against BT2026 (cell BT2026!N2601), 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)

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.