Vietnam Tariff Intelligence

HS 2009.89.20 detail

HS code	2009.89.20
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: / - - Other: / - - - Coconut water
Unit	kg/lít
Generated	06/11/2026 04:51:28
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/20098920/

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!K2604
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N2604
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2604
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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/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	10	10%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex A)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
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
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!E2599
ATIGA	2022	2022	0	AT!E2560
ATIGA	2023	2023	0	AT!F2560
ATIGA	2024	2024	0	AT!G2560
ATIGA	2025	2025	0	AT!H2560
ATIGA	2026	2026	0	AT!I2560
ATIGA	2027	2027	0	AT!J2560
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E2598
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2598
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2598

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2598
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2598
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2598
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E2600
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F2600
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2600
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2600
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2600
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2600
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2602
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2566
AIFTA	30/12/2022	2022	5	AI!F2562
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2562
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2562
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2562
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2562
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2562
VKFTA	2022	2022	0	VK!E2562
VKFTA	2023	2023	0	VK!F2562
VKFTA	2024	2024	0	VK!G2562
VKFTA	2025	2025	0	VK!H2562
VKFTA	2026	2026	0	VK!I2562
VKFTA	2027	2027	0	VK!J2562
VCFTA	2022	2022	14	VC!D2609
VCFTA	2023	2023	12	VC!E2609
VCFTA	2024	2024	10	VC!F2609

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	8	VC!G2609
VCFTA	2026	2026	6	VC!H2609
VCFTA	2027	2027	4	VC!I2609
VN-EAEU	2022	2022	6,8	EAV!D2606
VN-EAEU	2023	2023	4,5	EAV!E2606
VN-EAEU	2024	2024	2,3	EAV!F2606
VN-EAEU	2025	2025	0	EAV!G2606
VN-EAEU	2026	2026	0	EAV!H2606
VN-EAEU	2027	2027	0	EAV!I2606
VNCU	2022	2022	0	VNCU!D421
VNCU	2023 - 2027		0	VNCU!E421
AHKFTA	2022	2022	*	AKH!D2614
AHKFTA	2023	2023	*	AKH!E2614
AHKFTA	2024	2024	*	AKH!F2614
AHKFTA	2025	2025	*	AKH!G2614
AHKFTA	2026	2026	*	AKH!H2614
AHKFTA	2027	2027	*	AKH!I2614
EVFTA	2022	2022	12,5	EV-NK!D2585
EVFTA	2023	2023	8,3	EV-NK!E2585
EVFTA	2024	2024	4,1	EV-NK!F2585
EVFTA	2025	2025	0	EV-NK!G2585
EVFTA	2026	2026	0	EV-NK!H2585
EVFTA	2027	2027	0	EV-NK!I2585
UKVFTA	2022	2022	12,5	UKV!D2587
UKVFTA	2023	2023	8,3	UKV!E2587
UKVFTA	2024	2024	4,1	UKV!F2587

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G2587
UKVFTA	2026	2026	0	UKV!H2587
UKVFTA	2027	2027	0	UKV!I2587
CPTPP	(I)	2021 (DERIVED)	8,3	CPTPP!D2581
CPTPP	(II)	2022 (DERIVED)	4,1	CPTPP!E2581
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2581
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2581
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2581
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2581
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2581
RCEP A	2022	2022	25	RCEPT-A!D2604
RCEP A	2023	2023	25	RCEPT-A!E2604
RCEP A	2024	2024	25	RCEPT-A!F2604
RCEP A	2025	2025	25	RCEPT-A!G2604
RCEP A	2026	2026	25	RCEPT-A!H2604
RCEP A	2027	2027	25	RCEPT-A!I2604
RCEP B	2022	2022	25	B!D2604
RCEP B	2023	2023	25	B!E2604
RCEP B	2024	2024	25	B!F2604
RCEP B	2025	2025	25	B!G2604
RCEP B	2026	2026	25	B!H2604
RCEP B	2027	2027	25	B!I2604
RCEP C	2022	2022	*	C!D2604
RCEP C	2023	2023	*	C!E2604
RCEP C	2024	2024	*	C!F2604
RCEP C	2025	2025	*	C!G2604

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	*	C!H2604
RCEP C	2027	2027	*	C!I2604
RCEP D	2022	2022	25	D!D2604
RCEP D	2023	2023	25	D!E2604
RCEP D	2024	2024	25	D!F2604
RCEP D	2025	2025	25	D!G2604
RCEP D	2026	2026	25	D!H2604
RCEP D	2027	2027	25	D!I2604
RCEP E	2022	2022	25	E!D2607
RCEP E	2023	2023	25	E!E2607
RCEP E	2024	2024	25	E!F2607
RCEP E	2025	2025	25	E!G2607
RCEP E	2026	2026	25	E!H2607
RCEP E	2027	2027	25	E!I2607
RCEP F	2022	2022	25	F!D2604
RCEP F	2023	2023	25	F!E2604
RCEP F	2024	2024	25	F!F2604
RCEP F	2025	2025	25	F!G2604
RCEP F	2026	2026	25	F!H2604
RCEP F	2027	2027	25	F!I2604
VIFTA	2024	2024	20	VI!F2429
VIFTA	2025	2025	15	VI!G2429
VIFTA	2026	2026	10	VI!H2429
VIFTA	2027	2027	5	VI!I2429

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 2009.89 has 6 lines; 2009.89.20 is distinguished from its siblings by: Coconut water.	2009.89.10 Blackcurrant juice; 2009.89.30 Coconut water concentrate; 2009.89.40 Mango juice concentrate; 2009.89.91 Suitable for infants or young children; 2009.89.99 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	2009.89.20 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 2009.89.20	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 2009.89.20. 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 2009.89.20 was checked against BT2026 (cell BT2026!N2604), 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.