Vietnam Tariff Intelligence

HS 2009.89.40 detail

HS code	2009.89.40
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: / - - - Mango juice concentrate
Unit	kg/lít
Generated	05/11/2026 18:13:26
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/20098940/

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!K2606
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N2606
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2606
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!E2601
ATIGA	2022	2022	0	AT!E2562
ATIGA	2023	2023	0	AT!F2562
ATIGA	2024	2024	0	AT!G2562
ATIGA	2025	2025	0	AT!H2562
ATIGA	2026	2026	0	AT!I2562
ATIGA	2027	2027	0	AT!J2562
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E2600
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2600
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2600

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2600
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2600
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2600
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E2602
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F2602
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2602
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2602
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2602
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2602
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2604
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2568
AIFTA	30/12/2022	2022	5	AI!F2564
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2564
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2564
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2564
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2564
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2564
VKFTA	2022	2022	0	VK!E2564
VKFTA	2023	2023	0	VK!F2564
VKFTA	2024	2024	0	VK!G2564
VKFTA	2025	2025	0	VK!H2564
VKFTA	2026	2026	0	VK!I2564
VKFTA	2027	2027	0	VK!J2564
VCFTA	2022	2022	14	VC!D2611
VCFTA	2023	2023	12	VC!E2611
VCFTA	2024	2024	10	VC!F2611

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	8	VC!G2611
VCFTA	2026	2026	6	VC!H2611
VCFTA	2027	2027	4	VC!I2611
VN-EAEU	2022	2022	6,8	EAV!D2608
VN-EAEU	2023	2023	4,5	EAV!E2608
VN-EAEU	2024	2024	2,3	EAV!F2608
VN-EAEU	2025	2025	0	EAV!G2608
VN-EAEU	2026	2026	0	EAV!H2608
VN-EAEU	2027	2027	0	EAV!I2608
VNCU	2022	2022	0	VNCU!D423
VNCU	2023 - 2027		0	VNCU!E423
AHKFTA	2022	2022	*	AKH!D2616
AHKFTA	2023	2023	*	AKH!E2616
AHKFTA	2024	2024	*	AKH!F2616
AHKFTA	2025	2025	*	AKH!G2616
AHKFTA	2026	2026	*	AKH!H2616
AHKFTA	2027	2027	*	AKH!I2616
EVFTA	2022	2022	12,5	EV-NK!D2587
EVFTA	2023	2023	8,3	EV-NK!E2587
EVFTA	2024	2024	4,1	EV-NK!F2587
EVFTA	2025	2025	0	EV-NK!G2587
EVFTA	2026	2026	0	EV-NK!H2587
EVFTA	2027	2027	0	EV-NK!I2587
UKVFTA	2022	2022	12,5	UKV!D2589
UKVFTA	2023	2023	8,3	UKV!E2589
UKVFTA	2024	2024	4,1	UKV!F2589

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G2589
UKVFTA	2026	2026	0	UKV!H2589
UKVFTA	2027	2027	0	UKV!I2589
CPTPP	(I)	2021 (DERIVED)	8,3	CPTPP!D2583
CPTPP	(II)	2022 (DERIVED)	4,1	CPTPP!E2583
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2583
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2583
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2583
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2583
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2583
RCEP A	2022	2022	25	RCEPT-A!D2606
RCEP A	2023	2023	25	RCEPT-A!E2606
RCEP A	2024	2024	25	RCEPT-A!F2606
RCEP A	2025	2025	25	RCEPT-A!G2606
RCEP A	2026	2026	25	RCEPT-A!H2606
RCEP A	2027	2027	25	RCEPT-A!I2606
RCEP B	2022	2022	25	B!D2606
RCEP B	2023	2023	25	B!E2606
RCEP B	2024	2024	25	B!F2606
RCEP B	2025	2025	25	B!G2606
RCEP B	2026	2026	25	B!H2606
RCEP B	2027	2027	25	B!I2606
RCEP C	2022	2022	*	C!D2606
RCEP C	2023	2023	*	C!E2606
RCEP C	2024	2024	*	C!F2606
RCEP C	2025	2025	*	C!G2606

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	*	C!H2606
RCEP C	2027	2027	*	C!I2606
RCEP D	2022	2022	25	D!D2606
RCEP D	2023	2023	25	D!E2606
RCEP D	2024	2024	25	D!F2606
RCEP D	2025	2025	25	D!G2606
RCEP D	2026	2026	25	D!H2606
RCEP D	2027	2027	25	D!I2606
RCEP E	2022	2022	25	E!D2609
RCEP E	2023	2023	25	E!E2609
RCEP E	2024	2024	25	E!F2609
RCEP E	2025	2025	25	E!G2609
RCEP E	2026	2026	25	E!H2609
RCEP E	2027	2027	25	E!I2609
RCEP F	2022	2022	25	F!D2606
RCEP F	2023	2023	25	F!E2606
RCEP F	2024	2024	25	F!F2606
RCEP F	2025	2025	25	F!G2606
RCEP F	2026	2026	25	F!H2606
RCEP F	2027	2027	25	F!I2606
VIFTA	2024	2024	20	VI!F2431
VIFTA	2025	2025	15	VI!G2431
VIFTA	2026	2026	10	VI!H2431
VIFTA	2027	2027	5	VI!I2431

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; 2009.89.40 is distinguished from its siblings by: Mango juice concentrate.	2009.89.10 Blackcurrant juice; 2009.89.20 Coconut water; 2009.89.30 Coconut water 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	2009.89.40 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 2009.89.40	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 2009.89.40. 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 2009.89.40 was checked against BT2026 (cell BT2026!N2606), 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.