Vietnam Tariff Intelligence

HS 2202.10.30 detail

HS code	2202.10.30
Description	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09 / - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured: / - - Other sparkling mineral waters or aerated waters, flavoured
Unit	lít/kg
Generated	09/11/2026 21:42:04
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/22021030/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	52.5	52.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2752
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N2752
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q2752
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 (-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(-MY)	0% (except 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
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
EVFTA	4,3	4.3%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	4,3	4.3%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	7	7%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

RCEP (Annex A)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	19,1	19.1%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	20	20%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2730
ATIGA	2022	2022	0	AT!E2691
ATIGA	2023	2023	0	AT!F2691
ATIGA	2024	2024	0	AT!G2691
ATIGA	2025	2025	0	AT!H2691
ATIGA	2026	2026	0	AT!I2691
ATIGA	2027	2027	0	AT!J2691
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2729
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2729
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2729
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2729

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2729
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2729
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2733
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2733
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2733
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2733
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2733
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2733
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2733
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2697
AIFTA	30/12/2022	2022	0	AI!F2693
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2693
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2693
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2693
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2693
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2693
VKFTA	2022	2022	0	VK!E2693
VKFTA	2023	2023	0	VK!F2693
VKFTA	2024	2024	0	VK!G2693
VKFTA	2025	2025	0	VK!H2693
VKFTA	2026	2026	0	VK!I2693
VKFTA	2027	2027	0	VK!J2693
VCFTA	2022	2022	7	VC!D2740
VCFTA	2023	2023	3	VC!E2740
VCFTA	2024	2024	0	VC!F2740
VCFTA	2025	2025	0	VC!G2740

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H2740
VCFTA	2027	2027	0	VC!I2740
VN-EAEU	2022	2022	9,5	EAV!D2737
VN-EAEU	2023	2023	6,4	EAV!E2737
VN-EAEU	2024	2024	3,2	EAV!F2737
VN-EAEU	2025	2025	0	EAV!G2737
VN-EAEU	2026	2026	0	EAV!H2737
VN-EAEU	2027	2027	0	EAV!I2737
VNCU	2022	2022	0	VNCU!D443
VNCU	2023 - 2027		0	VNCU!E443
AHKFTA	2022	2022	21	AKH!D2745
AHKFTA	2023	2023	14	AKH!E2745
AHKFTA	2024	2024	14	AKH!F2745
AHKFTA	2025	2025	7	AKH!G2745
AHKFTA	2026	2026	7	AKH!H2745
AHKFTA	2027	2027	0	AKH!I2745
EVFTA	2022	2022	21,8	EV-NK!D2716
EVFTA	2023	2023	17,5	EV-NK!E2716
EVFTA	2024	2024	13,1	EV-NK!F2716
EVFTA	2025	2025	8,7	EV-NK!G2716
EVFTA	2026	2026	4,3	EV-NK!H2716
EVFTA	2027	2027	0	EV-NK!I2716
UKVFTA	2022	2022	21,8	UKV!D2718
UKVFTA	2023	2023	17,5	UKV!E2718
UKVFTA	2024	2024	13,1	UKV!F2718
UKVFTA	2025	2025	8,7	UKV!G2718

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	4,3	UKV!H2718
UKVFTA	2027	2027	0	UKV!I2718
CPTPP	(I)	2021 (DERIVED)	14,5	CPTPP!D2712
CPTPP	(II)	2022 (DERIVED)	9,7	CPTPP!E2712
CPTPP	(III)	2023 (DERIVED)	4,8	CPTPP!F2712
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2712
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2712
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2712
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2712
RCEP A	2022	2022	31,5	RCEPT-A!D2737
RCEP A	2023	2023	28	RCEPT-A!E2737
RCEP A	2024	2024	24,5	RCEPT-A!F2737
RCEP A	2025	2025	21	RCEPT-A!G2737
RCEP A	2026	2026	17,5	RCEPT-A!H2737
RCEP A	2027	2027	14	RCEPT-A!I2737
RCEP B	2022	2022	31,5	B!D2737
RCEP B	2023	2023	28	B!E2737
RCEP B	2024	2024	24,5	B!F2737
RCEP B	2025	2025	21	B!G2737
RCEP B	2026	2026	17,5	B!H2737
RCEP B	2027	2027	14	B!I2737
RCEP C	2022	2022	31,5	C!D2737
RCEP C	2023	2023	28	C!E2737
RCEP C	2024	2024	24,5	C!F2737
RCEP C	2025	2025	21	C!G2737
RCEP C	2026	2026	17,5	C!H2737

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	14	C!I2737
RCEP D	2022	2022	31,8	D!D2737
RCEP D	2023	2023	28,6	D!E2737
RCEP D	2024	2024	25,5	D!F2737
RCEP D	2025	2025	22,3	D!G2737
RCEP D	2026	2026	19,1	D!H2737
RCEP D	2027	2027	15,9	D!I2737
RCEP E	2022	2022	31,5	E!D2740
RCEP E	2023	2023	28	E!E2740
RCEP E	2024	2024	24,5	E!F2740
RCEP E	2025	2025	21	E!G2740
RCEP E	2026	2026	17,5	E!H2740
RCEP E	2027	2027	14	E!I2740
RCEP F	2022	2022	31,5	F!D2737
RCEP F	2023	2023	28	F!E2737
RCEP F	2024	2024	24,5	F!F2737
RCEP F	2025	2025	21	F!G2737
RCEP F	2026	2026	17,5	F!H2737
RCEP F	2027	2027	14	F!I2737
VIFTA	2024	2024	30	VI!F2554
VIFTA	2025	2025	25	VI!G2554
VIFTA	2026	2026	20	VI!H2554
VIFTA	2027	2027	15	VI!I2554

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2202.10 has 3 lines; 2202.10.30 is distinguished from its siblings by: Other sparkling mineral waters or aerated waters, flavoured.	2202.10.20 Energy drink whether or not aerated; 2202.10.90 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	2202.10.30 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 2202.10.30	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 "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL2: Nước giải khát theo Tiêu chuẩn quốc gia (TCVN) có hàm lượng đường trên 5g/100ml		174/2025/NĐ-CP - PL2	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 2202.10.30. 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 35% for 2202.10.30 was checked against BT2026 (cell BT2026!N2752), 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
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.