Vietnam Tariff Intelligence

HS 2202.10.90 detail

HS code	2202.10.90
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
Unit	lít/kg
Generated	10/11/2026 18:44:34
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/22021090/

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!K2753
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N2753
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q2753
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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
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!E2731
ATIGA	2022	2022	0	AT!E2692
ATIGA	2023	2023	0	AT!F2692
ATIGA	2024	2024	0	AT!G2692
ATIGA	2025	2025	0	AT!H2692
ATIGA	2026	2026	0	AT!I2692
ATIGA	2027	2027	0	AT!J2692
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2730
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2730
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2730
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2730

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2730
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2730
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2734
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2734
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2734
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2734
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2734
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2734
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2734
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2698
AIFTA	30/12/2022	2022	0	AI!F2694
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2694
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2694
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2694
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2694
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2694
VKFTA	2022	2022	0	VK!E2694
VKFTA	2023	2023	0	VK!F2694
VKFTA	2024	2024	0	VK!G2694
VKFTA	2025	2025	0	VK!H2694
VKFTA	2026	2026	0	VK!I2694
VKFTA	2027	2027	0	VK!J2694
VCFTA	2022	2022	7	VC!D2741
VCFTA	2023	2023	3	VC!E2741
VCFTA	2024	2024	0	VC!F2741
VCFTA	2025	2025	0	VC!G2741

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H2741
VCFTA	2027	2027	0	VC!I2741
VN-EAEU	2022	2022	9,5	EAV!D2738
VN-EAEU	2023	2023	6,4	EAV!E2738
VN-EAEU	2024	2024	3,2	EAV!F2738
VN-EAEU	2025	2025	0	EAV!G2738
VN-EAEU	2026	2026	0	EAV!H2738
VN-EAEU	2027	2027	0	EAV!I2738
VNCU	2022	2022	0	VNCU!D444
VNCU	2023 - 2027		0	VNCU!E444
AHKFTA	2022	2022	21	AKH!D2746
AHKFTA	2023	2023	14	AKH!E2746
AHKFTA	2024	2024	14	AKH!F2746
AHKFTA	2025	2025	7	AKH!G2746
AHKFTA	2026	2026	7	AKH!H2746
AHKFTA	2027	2027	0	AKH!I2746
EVFTA	2022	2022	21,8	EV-NK!D2717
EVFTA	2023	2023	17,5	EV-NK!E2717
EVFTA	2024	2024	13,1	EV-NK!F2717
EVFTA	2025	2025	8,7	EV-NK!G2717
EVFTA	2026	2026	4,3	EV-NK!H2717
EVFTA	2027	2027	0	EV-NK!I2717
UKVFTA	2022	2022	21,8	UKV!D2719
UKVFTA	2023	2023	17,5	UKV!E2719
UKVFTA	2024	2024	13,1	UKV!F2719
UKVFTA	2025	2025	8,7	UKV!G2719

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	4,3	UKV!H2719
UKVFTA	2027	2027	0	UKV!I2719
CPTPP	(I)	2021 (DERIVED)	14,5	CPTPP!D2713
CPTPP	(II)	2022 (DERIVED)	9,7	CPTPP!E2713
CPTPP	(III)	2023 (DERIVED)	4,8	CPTPP!F2713
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2713
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2713
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2713
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2713
RCEP A	2022	2022	0	RCEPT-A!D2738
RCEP A	2023	2023	0	RCEPT-A!E2738
RCEP A	2024	2024	0	RCEPT-A!F2738
RCEP A	2025	2025	0	RCEPT-A!G2738
RCEP A	2026	2026	0	RCEPT-A!H2738
RCEP A	2027	2027	0	RCEPT-A!I2738
RCEP B	2022	2022	0	B!D2738
RCEP B	2023	2023	0	B!E2738
RCEP B	2024	2024	0	B!F2738
RCEP B	2025	2025	0	B!G2738
RCEP B	2026	2026	0	B!H2738
RCEP B	2027	2027	0	B!I2738
RCEP C	2022	2022	0	C!D2738
RCEP C	2023	2023	0	C!E2738
RCEP C	2024	2024	0	C!F2738
RCEP C	2025	2025	0	C!G2738
RCEP C	2026	2026	0	C!H2738

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	0	C!I2738
RCEP D	2022	2022	0	D!D2738
RCEP D	2023	2023	0	D!E2738
RCEP D	2024	2024	0	D!F2738
RCEP D	2025	2025	0	D!G2738
RCEP D	2026	2026	0	D!H2738
RCEP D	2027	2027	0	D!I2738
RCEP E	2022	2022	0	E!D2741
RCEP E	2023	2023	0	E!E2741
RCEP E	2024	2024	0	E!F2741
RCEP E	2025	2025	0	E!G2741
RCEP E	2026	2026	0	E!H2741
RCEP E	2027	2027	0	E!I2741
RCEP F	2022	2022	0	F!D2738
RCEP F	2023	2023	0	F!E2738
RCEP F	2024	2024	0	F!F2738
RCEP F	2025	2025	0	F!G2738
RCEP F	2026	2026	0	F!H2738
RCEP F	2027	2027	0	F!I2738
VIFTA	2024	2024	30	VI!F2555
VIFTA	2025	2025	25	VI!G2555
VIFTA	2026	2026	20	VI!H2555
VIFTA	2027	2027	15	VI!I2555

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; 2202.10.90 is distinguished from its siblings by: Other.	2202.10.20 Energy drink whether or not aerated; 2202.10.30 Other sparkling mineral waters or aerated waters, flavoured	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 "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 2202.10.90. 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 35% for 2202.10.90 was checked against BT2026 (cell BT2026!N2753), 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.