Vietnam Tariff Intelligence

HS 2203.00.91 detail

HS code	2203.00.91
Description	Beer made from malt / - Other, including ale: / - - Of an alcoholic strength by volume not exceeding 5.8% vol.
Unit	lít/kg
Generated	11/11/2026 19:44:59
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/22030091/

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!K2768
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N2768
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q2768
Excise tax	65	65%	66/2025/QH15	2025-06-14	BT2026!CG2768
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
ACFTA	0 (-KH, LA, MM, SG)	0% (except KH, LA, MM, SG)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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
CPTPP	15; M: 18	15% · M: 18%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	22	22%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	22	22%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	23,3	23.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	23,3	23.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	23,3	23.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	26,3	26.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	35	35%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	35	35%	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
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
AANZFTA	40	40%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
VCFTA	40	40%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AIFTA	50	50%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	50	50%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/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!E2747
ATIGA	2022	2022	0	AT!E2708
ATIGA	2023	2023	0	AT!F2708
ATIGA	2024	2024	0	AT!G2708
ATIGA	2025	2025	0	AT!H2708
ATIGA	2026	2026	0	AT!I2708
ATIGA	2027	2027	0	AT!J2708
AJCEP	30/12/2022 - 31/3/2023	2022	65	AJ!E2746
AJCEP	01/4/2023 - 31/3/2024	2023	50	AJ!F2746
AJCEP	01/4/2024 - 31/3/2025	2024	50	AJ!G2746
AJCEP	01/4/2025 - 31/3/2026	2025	50	AJ!H2746
AJCEP	01/4/2026 - 31/3/2027	2026	50	AJ!I2746

FTA	Period	Year	Source value	Source
AJCEP	01/4/2027 - 31/3/2028	2027	50	AJ!J2746
VJEPA	30/12/2022 - 31/3/2023	2022	65	VJ!E2750
VJEPA	01/4/2023 - 31/3/2024	2023	65	VJ!F2750
VJEPA	01/4/2024 - 31/3/2025	2024	50	VJ!G2750
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2750
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2750
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2750
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AK!F2750
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		40	AANZ!H2714
AIFTA	30/12/2022	2022	65	AI!F2710
AIFTA	31/12/2022 - 30/12/2023	2023	65	AI!G2710
AIFTA	31/12/2023 - 30/12/2024	2024	65	AI!H2710
AIFTA	31/12/2024 - 31/12/2025	2025	50	AI!I2710
AIFTA	01/01/2026 - 31/12/2026	2026	50	AI!J2710
AIFTA	01/01/2027 - 31/12/2027	2027	50	AI!K2710
VKFTA	2022	2022	35	VK!E2710
VKFTA	2023	2023	35	VK!F2710
VKFTA	2024	2024	35	VK!G2710
VKFTA	2025	2025	35	VK!H2710
VKFTA	2026	2026	35	VK!I2710
VKFTA	2027	2027	35	VK!J2710
VCFTA	2022	2022	53	VC!D2757
VCFTA	2023	2023	53	VC!E2757
VCFTA	2024	2024	40	VC!F2757
VCFTA	2025	2025	40	VC!G2757
VCFTA	2026	2026	40	VC!H2757

FTA	Period	Year	Source value	Source
VCFTA	2027	2027	40	VC!I2757
VN-EAEU	2022	2022	9,5	EAV!D2754
VN-EAEU	2023	2023	6,4	EAV!E2754
VN-EAEU	2024	2024	3,2	EAV!F2754
VN-EAEU	2025	2025	0	EAV!G2754
VN-EAEU	2026	2026	0	EAV!H2754
VN-EAEU	2027	2027	0	EAV!I2754
VNCU	2022	2022	0	VNCU!D450
VNCU	2023 - 2027		0	VNCU!E450
AHKFTA	2022	2022	*	AKH!D2762
AHKFTA	2023	2023	*	AKH!E2762
AHKFTA	2024	2024	*	AKH!F2762
AHKFTA	2025	2025	*	AKH!G2762
AHKFTA	2026	2026	*	AKH!H2762
AHKFTA	2027	2027	*	AKH!I2762
EVFTA	2022	2022	32	EV-NK!D2733
EVFTA	2023	2023	30	EV-NK!E2733
EVFTA	2024	2024	29	EV-NK!F2733
EVFTA	2025	2025	25	EV-NK!G2733
EVFTA	2026	2026	22	EV-NK!H2733
EVFTA	2027	2027	18	EV-NK!I2733
UKVFTA	2022	2022	32	UKV!D2735
UKVFTA	2023	2023	30	UKV!E2735
UKVFTA	2024	2024	29	UKV!F2735
UKVFTA	2025	2025	25	UKV!G2735
UKVFTA	2026	2026	22	UKV!H2735

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	18	UKV!I2735
CPTPP	(I)	2021 (DERIVED)	30	CPTPP!D2729
CPTPP	(II)	2022 (DERIVED)	29	CPTPP!E2729
CPTPP	(III)	2023 (DERIVED)	25	CPTPP!F2729
CPTPP	(IV)	2024 (DERIVED)	22	CPTPP!G2729
CPTPP	(V)	2025 (DERIVED)	18	CPTPP!H2729
CPTPP	(VI)	2026 (DERIVED)	15	CPTPP!I2729
CPTPP	(VII)	2027 (DERIVED)	11	CPTPP!J2729
RCEP A	2022	2022	32,7	RCEPT-A!D2754
RCEP A	2023	2023	30,3	RCEPT-A!E2754
RCEP A	2024	2024	28	RCEPT-A!F2754
RCEP A	2025	2025	25,7	RCEPT-A!G2754
RCEP A	2026	2026	23,3	RCEPT-A!H2754
RCEP A	2027	2027	21	RCEPT-A!I2754
RCEP B	2022	2022	32,7	B!D2754
RCEP B	2023	2023	30,3	B!E2754
RCEP B	2024	2024	28	B!F2754
RCEP B	2025	2025	25,7	B!G2754
RCEP B	2026	2026	23,3	B!H2754
RCEP B	2027	2027	21	B!I2754
RCEP C	2022	2022	33,3	C!D2754
RCEP C	2023	2023	31,5	C!E2754
RCEP C	2024	2024	29,8	C!F2754
RCEP C	2025	2025	28	C!G2754
RCEP C	2026	2026	26,3	C!H2754
RCEP C	2027	2027	24,5	C!I2754

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	35	D!D2754
RCEP D	2023	2023	35	D!E2754
RCEP D	2024	2024	35	D!F2754
RCEP D	2025	2025	35	D!G2754
RCEP D	2026	2026	35	D!H2754
RCEP D	2027	2027	35	D!I2754
RCEP E	2022	2022	35	E!D2757
RCEP E	2023	2023	35	E!E2757
RCEP E	2024	2024	35	E!F2757
RCEP E	2025	2025	35	E!G2757
RCEP E	2026	2026	35	E!H2757
RCEP E	2027	2027	35	E!I2757
RCEP F	2022	2022	32,7	F!D2754
RCEP F	2023	2023	30,3	F!E2754
RCEP F	2024	2024	28	F!F2754
RCEP F	2025	2025	25,7	F!G2754
RCEP F	2026	2026	23,3	F!H2754
RCEP F	2027	2027	21	F!I2754
VIFTA	2024	2024	35	VI!F2570
VIFTA	2025	2025	35	VI!G2570
VIFTA	2026	2026	35	VI!H2570
VIFTA	2027	2027	35	VI!I2570

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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): HH NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg)		23/2019/QĐ-TTg	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "15; M: 18" has a general 15% and an "M:" 18% rate (commonly read as the Mexico schedule – verify).		115/2022/NĐ-CP	Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.	Not verified – check required
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "15; M: 18", the FTA schedule for period (VI) shows "15".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex D) 35%, RCEP (Annex E) 35%, VKFTA 35%, VIFTA 35%, AANZFTA 40%, VCFTA 40%, AIFTA 50%, AJCEP 50%, AKFTA 50%: the preferential rate is equal to or higher than the MFN rate (35%) in the source tariff – claiming the FTA brings no saving.	MFN 35%		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 2203.00 has 4 lines; 2203.00.91 is distinguished from its siblings by: Of an alcoholic strength by volume not exceeding 5.8% vol..	2203.00.11 Of an alcoholic strength by volume not exceeding 5.8% vol.; 2203.00.19 Other; 2203.00.99 Other	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: Bia theo quy định của Luật Phòng, chống tác hại của rượu, bia;		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
TAX-002	YELLOW	Subject to excise tax	The excise column shows "65".		66/2025/QH15	Determine the excise rate from the 2026 excise schedule (Law 66/2025/QH15).	Not verified – check required

TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 2203.00.91. 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 2203.00.91 was checked against BT2026 (cell BT2026!N2768), 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 NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg)
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.