Vietnam Tariff Intelligence

HS 2206.00.39 detail

HS code	2206.00.39
Description	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included / - Coconut palm toddy: / - - Other
Unit	lít/kg
Generated	08/11/2026 11:09:08
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/22060039/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	82.5	82.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2811
Preferential (MFN)	55	55%	26/2023/NĐ-CP	2023-07-15	BT2026!N2811
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q2811
Excise tax	35/65	35 / 65 (several rates)	66/2025/QH15	2025-06-14	BT2026!CG2811
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 (-LA, MM)	0% (except LA, MM)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
EVFTA	6,8	6.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	6,8	6.8%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
CPTPP	15; M: 20	15% · M: 20%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	36,7	36.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	36,7	36.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	36,7	36.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AANZFTA	40	40%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	41,3	41.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
VKFTA	50	50%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex D)	55	55%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	55	55%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	55	55%	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
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
VCFTA	59	59%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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!E2793
ATIGA	2022	2022	0	AT!E2754
ATIGA	2023	2023	0	AT!F2754
ATIGA	2024	2024	0	AT!G2754
ATIGA	2025	2025	0	AT!H2754
ATIGA	2026	2026	0	AT!I2754
ATIGA	2027	2027	0	AT!J2754
AJCEP	30/12/2022 - 31/3/2023	2022	65	AJ!E2792
AJCEP	01/4/2023 - 31/3/2024	2023	50	AJ!F2792
AJCEP	01/4/2024 - 31/3/2025	2024	50	AJ!G2792

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	50	AJ!H2792
AJCEP	01/4/2026 - 31/3/2027	2026	50	AJ!I2792
AJCEP	01/4/2027 - 31/3/2028	2027	50	AJ!J2792
VJEPA	30/12/2022 - 31/3/2023	2022	65	VJ!E2796
VJEPA	01/4/2023 - 31/3/2024	2023	65	VJ!F2796
VJEPA	01/4/2024 - 31/3/2025	2024	50	VJ!G2796
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2796
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2796
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2796
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AK!F2796
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		40	AANZ!H2760
AIFTA	30/12/2022	2022	65	AI!F2756
AIFTA	31/12/2022 - 30/12/2023	2023	65	AI!G2756
AIFTA	31/12/2023 - 30/12/2024	2024	65	AI!H2756
AIFTA	31/12/2024 - 31/12/2025	2025	50	AI!I2756
AIFTA	01/01/2026 - 31/12/2026	2026	50	AI!J2756
AIFTA	01/01/2027 - 31/12/2027	2027	50	AI!K2756
VKFTA	2022	2022	50	VK!E2756
VKFTA	2023	2023	50	VK!F2756
VKFTA	2024	2024	50	VK!G2756
VKFTA	2025	2025	50	VK!H2756
VKFTA	2026	2026	50	VK!I2756
VKFTA	2027	2027	50	VK!J2756
VCFTA	2022	2022	59	VC!D2803
VCFTA	2023	2023	59	VC!E2803
VCFTA	2024	2024	59	VC!F2803

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	59	VC!G2803
VCFTA	2026	2026	59	VC!H2803
VCFTA	2027	2027	59	VC!I2803
VN-EAEU	2022	2022	*	EAV!D2800
VN-EAEU	2023	2023	*	EAV!E2800
VN-EAEU	2024	2024	*	EAV!F2800
VN-EAEU	2025	2025	*	EAV!G2800
VN-EAEU	2026	2026	*	EAV!H2800
VN-EAEU	2027	2027	*	EAV!I2800
AHKFTA	2022	2022	*	AKH!D2808
AHKFTA	2023	2023	*	AKH!E2808
AHKFTA	2024	2024	*	AKH!F2808
AHKFTA	2025	2025	*	AKH!G2808
AHKFTA	2026	2026	*	AKH!H2808
AHKFTA	2027	2027	*	AKH!I2808
EVFTA	2022	2022	34,3	EV-NK!D2779
EVFTA	2023	2023	27,5	EV-NK!E2779
EVFTA	2024	2024	20,6	EV-NK!F2779
EVFTA	2025	2025	13,7	EV-NK!G2779
EVFTA	2026	2026	6,8	EV-NK!H2779
EVFTA	2027	2027	0	EV-NK!I2779
UKVFTA	2022	2022	34,3	UKV!D2781
UKVFTA	2023	2023	27,5	UKV!E2781
UKVFTA	2024	2024	20,6	UKV!F2781
UKVFTA	2025	2025	13,7	UKV!G2781
UKVFTA	2026	2026	6,8	UKV!H2781

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2781
CPTPP	(I)	2021 (DERIVED)	39	CPTPP!D2775
CPTPP	(II)	2022 (DERIVED)	35	CPTPP!E2775
CPTPP	(III)	2023 (DERIVED)	30	CPTPP!F2775
CPTPP	(IV)	2024 (DERIVED)	25	CPTPP!G2775
CPTPP	(V)	2025 (DERIVED)	20	CPTPP!H2775
CPTPP	(VI)	2026 (DERIVED)	15	CPTPP!I2775
CPTPP	(VII)	2027 (DERIVED)	10	CPTPP!J2775
RCEP A	2022	2022	51,3	RCEPT-A!D2800
RCEP A	2023	2023	47,7	RCEPT-A!E2800
RCEP A	2024	2024	44	RCEPT-A!F2800
RCEP A	2025	2025	40,3	RCEPT-A!G2800
RCEP A	2026	2026	36,7	RCEPT-A!H2800
RCEP A	2027	2027	33	RCEPT-A!I2800
RCEP B	2022	2022	51,3	B!D2800
RCEP B	2023	2023	47,7	B!E2800
RCEP B	2024	2024	44	B!F2800
RCEP B	2025	2025	40,3	B!G2800
RCEP B	2026	2026	36,7	B!H2800
RCEP B	2027	2027	33	B!I2800
RCEP C	2022	2022	52,3	C!D2800
RCEP C	2023	2023	49,5	C!E2800
RCEP C	2024	2024	46,8	C!F2800
RCEP C	2025	2025	44	C!G2800
RCEP C	2026	2026	41,3	C!H2800
RCEP C	2027	2027	38,5	C!I2800

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	55	D!D2800
RCEP D	2023	2023	55	D!E2800
RCEP D	2024	2024	55	D!F2800
RCEP D	2025	2025	55	D!G2800
RCEP D	2026	2026	55	D!H2800
RCEP D	2027	2027	55	D!I2800
RCEP E	2022	2022	55	E!D2803
RCEP E	2023	2023	55	E!E2803
RCEP E	2024	2024	55	E!F2803
RCEP E	2025	2025	55	E!G2803
RCEP E	2026	2026	55	E!H2803
RCEP E	2027	2027	55	E!I2803
RCEP F	2022	2022	51,3	F!D2800
RCEP F	2023	2023	47,7	F!E2800
RCEP F	2024	2024	44	F!F2800
RCEP F	2025	2025	40,3	F!G2800
RCEP F	2026	2026	36,7	F!H2800
RCEP F	2027	2027	33	F!I2800
VIFTA	2024	2024	55	VI!F2613
VIFTA	2025	2025	55	VI!G2613
VIFTA	2026	2026	55	VI!H2613
VIFTA	2027	2027	55	VI!I2613

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: 20" has a general 15% and an "M:" 20% 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: 20", 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) 55%, RCEP (Annex E) 55%, VIFTA 55%, VCFTA 59%: the preferential rate is equal to or higher than the MFN rate (55%) in the source tariff – claiming the FTA brings no saving.	MFN 55%		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 2206.00 has 10 lines; 2206.00.39 is distinguished from its siblings by: Other.	2206.00.10 Cider or perry; 2206.00.20 Saké; 2206.00.31 In container holding 2 l or less; 2206.00.41 Of an alcoholic strength by volume not exceeding 1.14% vol.; 2206.00.49 Other; 2206.00.50 Mead	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: Rượu 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 "35/65".		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 2206.00.39. 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 55% for 2206.00.39 was checked against BT2026 (cell BT2026!N2811), 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.