Vietnam Tariff Intelligence

HS 2207.20.90 detail

HS code	2207.20.90
Description	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength / - Ethyl alcohol and other spirits, denatured, of any strength: / - - Other
Unit	lít/kg
Generated	04/11/2026 07:13:46
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/22072090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	60	60%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2826
Preferential (MFN)	40	40%	73/2025/NĐ-CP	2025-03-31	BT2026!N2826
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q2826
Excise tax	35/65	35 / 65 (several rates)	66/2025/QH15	2025-06-14	BT2026!CG2826
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 (-ID, LA, MM)	0% (except ID, 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
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(-ID, MM, MY)	0% (except ID, MM, 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
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
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
CPTPP	10; M: 13,3	10% · M: 13.3%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	14,5	14.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	14,5	14.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	26,7	26.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	26,7	26.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex F)	26,7	26.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	40	40%	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 (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Not eligible (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E2809
ATIGA	2022	2022	0	AT!E2770
ATIGA	2023	2023	0	AT!F2770
ATIGA	2024	2024	0	AT!G2770
ATIGA	2025	2025	0	AT!H2770
ATIGA	2026	2026	0	AT!I2770
ATIGA	2027	2027	0	AT!J2770
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2808
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2808
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2808

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2808
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2808
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2808
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2812
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2812
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2812
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2812
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2812
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2812
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2812
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H2776
AIFTA	30/12/2022	2022	0	AI!F2772
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2772
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2772
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2772
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2772
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2772
VKFTA	2022	2022	0	VK!E2772
VKFTA	2023	2023	0	VK!F2772
VKFTA	2024	2024	0	VK!G2772
VKFTA	2025	2025	0	VK!H2772
VKFTA	2026	2026	0	VK!I2772
VKFTA	2027	2027	0	VK!J2772
VCFTA	2022	2022	*	VC!D2819
VCFTA	2023	2023	*	VC!E2819
VCFTA	2024	2024	*	VC!F2819

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	*	VC!G2819
VCFTA	2026	2026	*	VC!H2819
VCFTA	2027	2027	*	VC!I2819
VN-EAEU	2022	2022	10,9	EAV!D2816
VN-EAEU	2023	2023	7,3	EAV!E2816
VN-EAEU	2024	2024	3,6	EAV!F2816
VN-EAEU	2025	2025	0	EAV!G2816
VN-EAEU	2026	2026	0	EAV!H2816
VN-EAEU	2027	2027	0	EAV!I2816
VNCU	2022	2022	0	VNCU!D486
VNCU	2023 - 2027		0	VNCU!E486
AHKFTA	2022	2022	*	AKH!D2824
AHKFTA	2023	2023	*	AKH!E2824
AHKFTA	2024	2024	*	AKH!F2824
AHKFTA	2025	2025	*	AKH!G2824
AHKFTA	2026	2026	*	AKH!H2824
AHKFTA	2027	2027	*	AKH!I2824
EVFTA	2022	2022	29	EV-NK!D2795
EVFTA	2023	2023	25,4	EV-NK!E2795
EVFTA	2024	2024	21,8	EV-NK!F2795
EVFTA	2025	2025	18,1	EV-NK!G2795
EVFTA	2026	2026	14,5	EV-NK!H2795
EVFTA	2027	2027	10,9	EV-NK!I2795
UKVFTA	2022	2022	29	UKV!D2797
UKVFTA	2023	2023	25,4	UKV!E2797
UKVFTA	2024	2024	21,8	UKV!F2797

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	18,1	UKV!G2797
UKVFTA	2026	2026	14,5	UKV!H2797
UKVFTA	2027	2027	10,9	UKV!I2797
CPTPP	(I)	2021 (DERIVED)	26,6	CPTPP!D2793
CPTPP	(II)	2022 (DERIVED)	23,3	CPTPP!E2793
CPTPP	(III)	2023 (DERIVED)	20	CPTPP!F2793
CPTPP	(IV)	2024 (DERIVED)	16,6	CPTPP!G2793
CPTPP	(V)	2025 (DERIVED)	13,3	CPTPP!H2793
CPTPP	(VI)	2026 (DERIVED)	10	CPTPP!I2793
CPTPP	(VII)	2027 (DERIVED)	6,6	CPTPP!J2793
RCEP A	2022	2022	37,3	RCEPT-A!D2816
RCEP A	2023	2023	34,7	RCEPT-A!E2816
RCEP A	2024	2024	32	RCEPT-A!F2816
RCEP A	2025	2025	29,3	RCEPT-A!G2816
RCEP A	2026	2026	26,7	RCEPT-A!H2816
RCEP A	2027	2027	24	RCEPT-A!I2816
RCEP B	2022	2022	37,3	B!D2816
RCEP B	2023	2023	34,7	B!E2816
RCEP B	2024	2024	32	B!F2816
RCEP B	2025	2025	29,3	B!G2816
RCEP B	2026	2026	26,7	B!H2816
RCEP B	2027	2027	24	B!I2816
RCEP C	2022	2022	38	C!D2816
RCEP C	2023	2023	36	C!E2816
RCEP C	2024	2024	34	C!F2816
RCEP C	2025	2025	32	C!G2816

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	30	C!H2816
RCEP C	2027	2027	28	C!I2816
RCEP D	2022	2022	40	D!D2816
RCEP D	2023	2023	40	D!E2816
RCEP D	2024	2024	40	D!F2816
RCEP D	2025	2025	40	D!G2816
RCEP D	2026	2026	40	D!H2816
RCEP D	2027	2027	40	D!I2816
RCEP E	2022	2022	40	E!D2819
RCEP E	2023	2023	40	E!E2819
RCEP E	2024	2024	40	E!F2819
RCEP E	2025	2025	40	E!G2819
RCEP E	2026	2026	40	E!H2819
RCEP E	2027	2027	40	E!I2819
RCEP F	2022	2022	37,3	F!D2816
RCEP F	2023	2023	34,7	F!E2816
RCEP F	2024	2024	32	F!F2816
RCEP F	2025	2025	29,3	F!G2816
RCEP F	2026	2026	26,7	F!H2816
RCEP F	2027	2027	24	F!I2816
VIFTA	2024	2024	*	VI!F2628
VIFTA	2025	2025	*	VI!G2628
VIFTA	2026	2026	*	VI!H2628
VIFTA	2027	2027	*	VI!I2628

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): Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)		2711/QĐ-BKHCN	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 "10; M: 13,3" has a general 10% and an "M:" 13.3% 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 "10; M: 13,3", the FTA schedule for period (VI) shows "10".		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) 40%, RCEP (Annex E) 40%: the preferential rate is equal to or higher than the MFN rate (40%) in the source tariff – claiming the FTA brings no saving.	MFN 40%		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 2207.20 has 3 lines; 2207.20.90 is distinguished from its siblings by: Other.	2207.20.11 Ethyl alcohol of an alcoholic strength by volume exceeding 99% vol.; 2207.20.19 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: 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

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 2207.20.90. 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 40% for 2207.20.90 was checked against BT2026 (cell BT2026!N2826), basis 73/2025/NĐ-CP.		73/2025/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)
Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)

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.