Vietnam Tariff Intelligence

# HS 2208.70.10 detail

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|---|---|
| **HS code** | 2208.70.10 |
| **Description** | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages / - Liqueurs and cordials: / - - Of an alcoholic strength by volume not exceeding 57% vol. |
| **Unit** | lít/kg |
| **Generated** | 08/11/2026 03:44:11 |
| **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/22087010/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 67.5 | 67.5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K2838 |
| Preferential (MFN) | 45 | 45% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N2838 |
| VAT | 10/8 | 10 / 8 (several rates) | 174/2025/NĐ-CP - PL2 | | BT2026!Q2838 |
| Excise tax | 35/65 | 35 / 65 (several rates) | 66/2025/QH15 | 2025-06-14 | BT2026!CG2838 |
| 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 |
|---|---|---|---|---|---|---|---|
| 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 |
| ACFTA | 5 | 5% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| EVFTA | 6 | 6% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 6 | 6% | 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 |
| AANZFTA | 40 | 40% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 45 | 45% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 45 | 45% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 45 | 45% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 45 | 45% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 45 | 45% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 45 | 45% | 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 |
|---|---|---|---|---|---|---|---|
| VIFTA | 45 | 45% | 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 |
| VKFTA | 48 | 48% | Consolidated BT2026 | 2026 | VK | 125/2022/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 |
| VCFTA | 55 | 55% | Consolidated BT2026 | 2026 | VC | 112/2022/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) | | 5 | AC!E2822 |
| ATIGA | 2022 | 2022 | 0 | AT!E2783 |
| ATIGA | 2023 | 2023 | 0 | AT!F2783 |
| ATIGA | 2024 | 2024 | 0 | AT!G2783 |
| ATIGA | 2025 | 2025 | 0 | AT!H2783 |
| ATIGA | 2026 | 2026 | 0 | AT!I2783 |
| ATIGA | 2027 | 2027 | 0 | AT!J2783 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 65 | AJ!E2821 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 50 | AJ!F2821 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 50 | AJ!G2821 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 50 | AJ!H2821 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 50 | AJ!I2821 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 50 | AJ!J2821 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 65 | VJ!E2825 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 65 | VJ!F2825 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 50 | VJ!G2825 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H2825 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I2825 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J2825 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 50 | AK!F2825 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 40 | AANZ!H2789 |
| AIFTA | 30/12/2022 | 2022 | 65 | AI!F2785 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 65 | AI!G2785 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 65 | AI!H2785 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 50 | AI!I2785 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 50 | AI!J2785 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 50 | AI!K2785 |
| VKFTA | 2022 | 2022 | 48 | VK!E2785 |
| VKFTA | 2023 | 2023 | 48 | VK!F2785 |
| VKFTA | 2024 | 2024 | 48 | VK!G2785 |
| VKFTA | 2025 | 2025 | 48 | VK!H2785 |
| VKFTA | 2026 | 2026 | 48 | VK!I2785 |
| VKFTA | 2027 | 2027 | 48 | VK!J2785 |
| VCFTA | 2022 | 2022 | 55 | VC!D2832 |
| VCFTA | 2023 | 2023 | 55 | VC!E2832 |
| VCFTA | 2024 | 2024 | 55 | VC!F2832 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 55 | VC!G2832 |
| VCFTA | 2026 | 2026 | 55 | VC!H2832 |
| VCFTA | 2027 | 2027 | 55 | VC!I2832 |
| VN-EAEU | 2022 | 2022 | 12,3 | EAV!D2829 |
| VN-EAEU | 2023 | 2023 | 8,2 | EAV!E2829 |
| VN-EAEU | 2024 | 2024 | 4,1 | EAV!F2829 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G2829 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H2829 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I2829 |
| VNCU | 2022 | 2022 | 0 | VNCU!D490 |
| VNCU | 2023 - 2027 | | 0 | VNCU!E490 |
| AHKFTA | 2022 | 2022 | * | AKH!D2837 |
| AHKFTA | 2023 | 2023 | * | AKH!E2837 |
| AHKFTA | 2024 | 2024 | * | AKH!F2837 |
| AHKFTA | 2025 | 2025 | * | AKH!G2837 |
| AHKFTA | 2026 | 2026 | * | AKH!H2837 |
| AHKFTA | 2027 | 2027 | * | AKH!I2837 |
| EVFTA | 2022 | 2022 | 30 | EV-NK!D2808 |
| EVFTA | 2023 | 2023 | 24 | EV-NK!E2808 |
| EVFTA | 2024 | 2024 | 18 | EV-NK!F2808 |
| EVFTA | 2025 | 2025 | 12 | EV-NK!G2808 |
| EVFTA | 2026 | 2026 | 6 | EV-NK!H2808 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I2808 |
| UKVFTA | 2022 | 2022 | 30 | UKV!D2810 |
| UKVFTA | 2023 | 2023 | 24 | UKV!E2810 |
| UKVFTA | 2024 | 2024 | 18 | UKV!F2810 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2025 | 2025 | 12 | UKV!G2810 |
| UKVFTA | 2026 | 2026 | 6 | UKV!H2810 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I2810 |
| CPTPP | (I) | 2021 (DERIVED) | 35 | CPTPP!D2806 |
| CPTPP | (II) | 2022 (DERIVED) | 35 | CPTPP!E2806 |
| CPTPP | (III) | 2023 (DERIVED) | 30 | CPTPP!F2806 |
| CPTPP | (IV) | 2024 (DERIVED) | 25 | CPTPP!G2806 |
| CPTPP | (V) | 2025 (DERIVED) | 20 | CPTPP!H2806 |
| CPTPP | (VI) | 2026 (DERIVED) | 15 | CPTPP!I2806 |
| CPTPP | (VII) | 2027 (DERIVED) | 10 | CPTPP!J2806 |
| RCEP A | 2022 | 2022 | 45 | RCEPT-A!D2829 |
| RCEP A | 2023 | 2023 | 45 | RCEPT-A!E2829 |
| RCEP A | 2024 | 2024 | 45 | RCEPT-A!F2829 |
| RCEP A | 2025 | 2025 | 45 | RCEPT-A!G2829 |
| RCEP A | 2026 | 2026 | 45 | RCEPT-A!H2829 |
| RCEP A | 2027 | 2027 | 45 | RCEPT-A!I2829 |
| RCEP B | 2022 | 2022 | 45 | B!D2829 |
| RCEP B | 2023 | 2023 | 45 | B!E2829 |
| RCEP B | 2024 | 2024 | 45 | B!F2829 |
| RCEP B | 2025 | 2025 | 45 | B!G2829 |
| RCEP B | 2026 | 2026 | 45 | B!H2829 |
| RCEP B | 2027 | 2027 | 45 | B!I2829 |
| RCEP C | 2022 | 2022 | 45 | C!D2829 |
| RCEP C | 2023 | 2023 | 45 | C!E2829 |
| RCEP C | 2024 | 2024 | 45 | C!F2829 |
| RCEP C | 2025 | 2025 | 45 | C!G2829 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP C | 2026 | 2026 | 45 | C!H2829 |
| RCEP C | 2027 | 2027 | 45 | C!I2829 |
| RCEP D | 2022 | 2022 | 45 | D!D2829 |
| RCEP D | 2023 | 2023 | 45 | D!E2829 |
| RCEP D | 2024 | 2024 | 45 | D!F2829 |
| RCEP D | 2025 | 2025 | 45 | D!G2829 |
| RCEP D | 2026 | 2026 | 45 | D!H2829 |
| RCEP D | 2027 | 2027 | 45 | D!I2829 |
| RCEP E | 2022 | 2022 | 45 | E!D2832 |
| RCEP E | 2023 | 2023 | 45 | E!E2832 |
| RCEP E | 2024 | 2024 | 45 | E!F2832 |
| RCEP E | 2025 | 2025 | 45 | E!G2832 |
| RCEP E | 2026 | 2026 | 45 | E!H2832 |
| RCEP E | 2027 | 2027 | 45 | E!I2832 |
| RCEP F | 2022 | 2022 | 45 | F!D2829 |
| RCEP F | 2023 | 2023 | 45 | F!E2829 |
| RCEP F | 2024 | 2024 | 45 | F!F2829 |
| RCEP F | 2025 | 2025 | 45 | F!G2829 |
| RCEP F | 2026 | 2026 | 45 | F!H2829 |
| RCEP F | 2027 | 2027 | 45 | F!I2829 |
| VIFTA | 2024 | 2024 | 45 | VI!F2640 |
| VIFTA | 2025 | 2025 | 45 | VI!G2640 |
| VIFTA | 2026 | 2026 | 45 | VI!H2640 |
| VIFTA | 2027 | 2027 | 45 | VI!I2640 |

## 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 A) 45%, RCEP (Annex B) 45%, RCEP (Annex C) 45%, RCEP (Annex D) 45%, RCEP (Annex E) 45%, RCEP (Annex F) 45%, VIFTA 45%, VKFTA 48%, AIFTA 50%, AJCEP 50%, AKFTA 50%, VCFTA 55%: the preferential rate is equal to or higher than the MFN rate (45%) in the source tariff – claiming the FTA brings no saving. | MFN 45% | | 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 2208.70 has 2 lines; 2208.70.10 is distinguished from its siblings by: Of an alcoholic strength by volume not exceeding 57% vol.. | 2208.70.90 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 |

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|
| 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 2208.70.10. 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 45% for 2208.70.10 was checked against BT2026 (cell BT2026!N2838), 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.