Vietnam Tariff Intelligence

HS 2009.49.00 detail

HS code	2009.49.00
Description	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter / - Pineapple juice: / - - Other
Unit	kg/lít
Generated	26/11/2026 11:40:28
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://www.vietnamtariff.com/hs-code/20094900/

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!K2590
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N2590
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2590
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-MM, CN)	0% (except MM, CN)	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	0%	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
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
VCFTA	7	7%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	26,3	26.3%	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	20	20%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex B)	35	35%	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
RCEP (Annex F)	35	35%	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 (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E2585
ATIGA	2022	2022	0	AT!E2546
ATIGA	2023	2023	0	AT!F2546
ATIGA	2024	2024	0	AT!G2546
ATIGA	2025	2025	0	AT!H2546
ATIGA	2026	2026	0	AT!I2546
ATIGA	2027	2027	0	AT!J2546
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E2584
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2584
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2584

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2584
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2584
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2584
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E2586
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F2586
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2586
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2586
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2586
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2586
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2588
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2552
AIFTA	30/12/2022	2022	0	AI!F2548
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2548
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2548
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2548
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2548
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2548
VKFTA	2022	2022	0	VK!E2548
VKFTA	2023	2023	0	VK!F2548
VKFTA	2024	2024	0	VK!G2548
VKFTA	2025	2025	0	VK!H2548
VKFTA	2026	2026	0	VK!I2548
VKFTA	2027	2027	0	VK!J2548
VCFTA	2022	2022	15	VC!D2595
VCFTA	2023	2023	13	VC!E2595
VCFTA	2024	2024	11	VC!F2595

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	9	VC!G2595
VCFTA	2026	2026	7	VC!H2595
VCFTA	2027	2027	4	VC!I2595
VN-EAEU	2022	2022	9,5	EAV!D2592
VN-EAEU	2023	2023	6,4	EAV!E2592
VN-EAEU	2024	2024	3,2	EAV!F2592
VN-EAEU	2025	2025	0	EAV!G2592
VN-EAEU	2026	2026	0	EAV!H2592
VN-EAEU	2027	2027	0	EAV!I2592
VNCU	2022	2022	0	VNCU!D411
VNCU	2023 - 2027		0	VNCU!E411
AHKFTA	2022	2022	*	AKH!D2600
AHKFTA	2023	2023	*	AKH!E2600
AHKFTA	2024	2024	*	AKH!F2600
AHKFTA	2025	2025	*	AKH!G2600
AHKFTA	2026	2026	*	AKH!H2600
AHKFTA	2027	2027	*	AKH!I2600
EVFTA	2022	2022	21,8	EV-NK!D2571
EVFTA	2023	2023	17,5	EV-NK!E2571
EVFTA	2024	2024	13,1	EV-NK!F2571
EVFTA	2025	2025	8,7	EV-NK!G2571
EVFTA	2026	2026	4,3	EV-NK!H2571
EVFTA	2027	2027	0	EV-NK!I2571
UKVFTA	2022	2022	21,8	UKV!D2573
UKVFTA	2023	2023	17,5	UKV!E2573
UKVFTA	2024	2024	13,1	UKV!F2573

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	8,7	UKV!G2573
UKVFTA	2026	2026	4,3	UKV!H2573
UKVFTA	2027	2027	0	UKV!I2573
CPTPP	(I)	2021 (DERIVED)	12,5	CPTPP!D2567
CPTPP	(II)	2022 (DERIVED)	9,3	CPTPP!E2567
CPTPP	(III)	2023 (DERIVED)	6,2	CPTPP!F2567
CPTPP	(IV)	2024 (DERIVED)	3,1	CPTPP!G2567
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2567
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2567
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2567
RCEP A	2022	2022	33,3	RCEPT-A!D2590
RCEP A	2023	2023	31,5	RCEPT-A!E2590
RCEP A	2024	2024	29,8	RCEPT-A!F2590
RCEP A	2025	2025	28	RCEPT-A!G2590
RCEP A	2026	2026	26,3	RCEPT-A!H2590
RCEP A	2027	2027	24,5	RCEPT-A!I2590
RCEP B	2022	2022	35	B!D2590
RCEP B	2023	2023	35	B!E2590
RCEP B	2024	2024	35	B!F2590
RCEP B	2025	2025	35	B!G2590
RCEP B	2026	2026	35	B!H2590
RCEP B	2027	2027	35	B!I2590
RCEP C	2022	2022	*	C!D2590
RCEP C	2023	2023	*	C!E2590
RCEP C	2024	2024	*	C!F2590
RCEP C	2025	2025	*	C!G2590

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	*	C!H2590
RCEP C	2027	2027	*	C!I2590
RCEP D	2022	2022	35	D!D2590
RCEP D	2023	2023	35	D!E2590
RCEP D	2024	2024	35	D!F2590
RCEP D	2025	2025	35	D!G2590
RCEP D	2026	2026	35	D!H2590
RCEP D	2027	2027	35	D!I2590
RCEP E	2022	2022	35	E!D2593
RCEP E	2023	2023	35	E!E2593
RCEP E	2024	2024	35	E!F2593
RCEP E	2025	2025	35	E!G2593
RCEP E	2026	2026	35	E!H2593
RCEP E	2027	2027	35	E!I2593
RCEP F	2022	2022	35	F!D2590
RCEP F	2023	2023	35	F!E2590
RCEP F	2024	2024	35	F!F2590
RCEP F	2025	2025	35	F!G2590
RCEP F	2026	2026	35	F!H2590
RCEP F	2027	2027	35	F!I2590
VIFTA	2024	2024	30	VI!F2415
VIFTA	2025	2025	25	VI!G2415
VIFTA	2026	2026	20	VI!H2415
VIFTA	2027	2027	15	VI!I2415

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): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex B) 35%, RCEP (Annex D) 35%, RCEP (Annex E) 35%, RCEP (Annex F) 35%: 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
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 "8/10".		181/2025/NĐ-CP	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 2009.49.00. 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 2009.49.00 was checked against BT2026 (cell BT2026!N2590), 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
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)
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.