

**CHAPTER 22**  
**BEVERAGES, SPIRITS AND VINEGAR**

**Notes.**

1. This Chapter does not cover:

(a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);

(b) Sea water (heading 25.01);

(c) Distilled or conductivity water or water of similar purity (heading 28.53);

(d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 29.15);

(e) Medicaments of heading 30.03 or 30.04; or

(f) Perfumery or toilet preparations (Chapter 33).

2. For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20°C.

3. For the purposes of heading 22.02 the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

**Subheading Note.**

For the purposes of subheading 2204.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.

| HS CODE | DESCRIPTION                                                                                                                                                   | Unit of quantity | MFN / WTO | Ordinary Tax | Special preferential import duties (Tax %) |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    | VAT Rates |       |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|----|-----------|-------|----|-----------|-------|
| AHTN    |                                                                                                                                                               |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |    | VN – EAEU | CPTPP |    |           | EVFTA |
|         |                                                                                                                                                               |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II |           | PLII  |    |           |       |
|         |                                                                                                                                                               |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           | III   | IV |           |       |
| 1       | 2                                                                                                                                                             | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19 | 20        | 21    | 22 | 23        | 24    |
| 22.01   | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow. |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |
| 2201.10 | - Mineral waters and                                                                                                                                          |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |

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| HS CODE    | DESCRIPTION                                                                                                                                                                                                       | Unit of quantity | MFN / WTO | Ordinary Tax | Special preferential import duties (Tax %) |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |      | VAT Rates |       |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|-----|-----------|-------|------|-----------|-------|
| AHTN       |                                                                                                                                                                                                                   |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |     | VN – EAEU | CPTPP |      |           | EVFTA |
|            |                                                                                                                                                                                                                   |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II  |           | PLII  |      |           |       |
|            |                                                                                                                                                                                                                   |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           | III   | IV   |           |       |
| 1          | 2                                                                                                                                                                                                                 | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19  | 20        | 21    | 22   | 23        | 24    |
|            | aerated waters:                                                                                                                                                                                                   |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |      |           |       |
| 2201.10.10 | -- Mineral waters                                                                                                                                                                                                 | liter/kg         | 35        | 52.5         | 0                                          | 0     |                             | 21     | 0     | KH                          | 0     | 0       | 0     | 12    | 9     | 6  | 0     | 0   | 12,7      | 25    | 20   | 26,,2     | 10    |
| 2201.10.20 | -- Aerated waters                                                                                                                                                                                                 | liter/kg         | 35        | 52.5         | 0                                          | 0     |                             | 21     | 0     | KH                          | 0     | 0       | 0     | 12    | 9     | 6  | 0     | 0   | 12,7      | 25    | 20   | 26,,2     | 10    |
| 2201.90    | - Other:                                                                                                                                                                                                          |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |      |           |       |
| 2201.90.10 | -- Ice and snow                                                                                                                                                                                                   | liter/kg         | 40        | 60           | 0                                          | 0     |                             | 24     | 0     |                             | 0     | 0       | 0     | 17    | 8     | 5  | 10    | 7,5 | 14,5      | 25    | 20   | 30        | 10    |
| 2201.90.90 | -- Other                                                                                                                                                                                                          | liter/kg         | 40        | 60           | 0                                          | 0     |                             | 24     | 0     |                             | 0     | 0       | 0     | 17    | 8     | 5  | 0     | 0   | 14,5      | 25    | 20   | 30        | 10    |
|            |                                                                                                                                                                                                                   |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |      |           |       |
| 22.02      | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |      |           |       |
| 2202.10    | - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:                                                                                            |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |      |           |       |
| 2202.10.10 | - - Sparkling mineral waters or aerated waters, flavoured                                                                                                                                                         | liter/kg         | 35        | 52.5         | 0                                          | 0     | MM                          | 21     | 0     | MY                          | 0     | 0       | 0     | 10    | 8     | 5  | 10    | 7,5 | 12,7      | 19,4  | 14,5 | 26,,2     | 10    |
| 2202.10.90 | -- Other                                                                                                                                                                                                          | liter/kg         | 35        | 52.5         | 0                                          | 0     | MM                          | 21     | 0     | MY                          | 0     | 0       | 0     | 10    | 8     | 5  | 0     | 0   | 12,7      | 19,4  | 14,5 | 26,,2     | 10    |
|            | - Other:                                                                                                                                                                                                          |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |      |           |       |

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| HS CODE    | DESCRIPTION                                                                        | Unit of quantity | MFN / WTO | Ordinary Tax | Special preferential import duties (Tax %) |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |      | VAT Rates |       |
|------------|------------------------------------------------------------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|-----|-----------|-------|------|-----------|-------|
| AHTN       |                                                                                    |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |     | VN – EAEU | CPTPP |      |           | EVFTA |
|            |                                                                                    |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II  |           | PLII  |      |           |       |
|            |                                                                                    |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           | III   | IV   |           |       |
| 1          | 2                                                                                  | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19  | 20        | 21    | 22   | 23        | 24    |
| 2202.91.00 | - - Non-alcoholic beer                                                             | liter/kg         | 20        | 30           | 0                                          | 0     | TH                          | 12     | 0     | TH                          | 0     | 0       | 9     | 9     | 8     | 5  | 0     | 0   | 0         | 16    | 12   | 15        | 10    |
| 2202.99    | - - Other:                                                                         |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |      |           |       |
| 2202.99.10 | - - - Flavoured UHT milk based drinks                                              | liter/kg         | 30        | 45           | 0                                          | 0     | TH                          | 18     | 0     |                             | 0     | 0       | 9     | 9     | 8     | 5  | 0     | 0   | 0         | 17,1  | 12,8 | 22,5      | 10    |
| 2202.99.20 | - - - Soya milk drinks                                                             | liter/kg         | 30        | 45           | 0                                          | 0     | TH                          | 18     | 0     | TH                          | 0     | 0       | 9     | 10    | 8     | 5  | 0     | 0   | 0         | 19,4  | 14,5 | 22,5      | 10    |
| 2202.99.40 | - - - Coffee based drinks or coffee flavoured drinks                               | liter/kg         | 20        | 30           | 0                                          | 0     | TH                          | 12     | 0     | TH                          | 0     | 0       | 9     | 9     | 8     | 5  | 0     | 0   | 0         | 16    | 12   | 15        | 10    |
| 2202.90.50 | - - - Other non-aerated beverages ready for immediate consumption without dilution | liter/kg         | 30        | 45           | 0                                          | 0     | TH                          | 18     | 0     | TH                          | 0     | 0       | 9     | 10    | 8     | 5  | 10    | 7,5 | 0         | 19,4  | 14,5 | 22,5      | 10    |
| 2202.90.90 | - - Other                                                                          | liter/kg         | 20        | 30           | 0                                          | 0     | TH                          | 12     | 0     | TH                          | 0     | 0       | 9     | 9     | 8     | 5  | 0     | 0   | 0         | 16    | 12   | 15        | 10    |
|            |                                                                                    |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |      |           |       |
| 22.03      | Beer made from malt.                                                               |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |      |           |       |
|            | - Stout or porter:                                                                 |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |      |           |       |
| 2203.00.11 | - - Of an alcoholic strength by volume not exceeding 5.8% vol                      | liter/kg         | 35        | 52.5         | 0                                          | 0     | KH, LA, MM, SG              | *      | 50    |                             | 35    | 80      | 65    | 53    | 65    | 65 | 65    | 65  | 12,7      | 32    | 30   | 33        | 10    |
| 2203.00.19 | - - Other                                                                          | liter/kg         | 35        | 52.5         | 0                                          | 0     | KH, LA, MM, SG              | *      | 50    |                             | 35    | 80      | 65    | 53    | 65    | 65 | 65    | 65  | 12,7      | 32    | 30   | 33        | 10    |
|            | - Other, including ale:                                                            |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |     |           |       |      |           |       |
| 2203.00.91 | - - Of an alcoholic strength by volume not exceeding 5.8% vol                      | liter/kg         | 35        | 52.5         | 0                                          | 0     | KH, LA, MM, SG              | *      | 50    |                             | 35    | 80      | 65    | 53    | 65    | 65 | 65    | 65  | 12,7      | 32    | 30   | 33        | 10    |
| 2203.00.99 | - - Other                                                                          | liter/kg         | 35        | 52.5         | 0                                          | 0     | KH, LA, MM, SG              | *      | 50    |                             | 35    | 80      | 65    | 53    | 65    | 65 | 65    | 65  | 12,7      | 32    | 30   | 33        | 10    |

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|------------|----------------------------------------------------------------------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|----|-----------|-------|----|-----------|-------|
| AHTN       |                                                                                              |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |    | VN – EAEU | CPTPP |    |           | EVFTA |
|            |                                                                                              |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II |           | III   | IV |           |       |
|            |                                                                                              |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |
| 1          | 2                                                                                            | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19 | 20        | 21    | 22 | 23        | 24    |
|            |                                                                                              |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |
| 22.04      | Wine of fresh grapes, including fortified wine, grape must other than that of heading 20.09. |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |
| 2204.10.00 | - Sparkling wine                                                                             | liter/kg         | 50        | 75           | 0                                          | 0     | LA, MM                      | *      | 50    |                             | 50    | 80      | 65    | 59    | 65    | 65 | 65    | 65 | *         | 36    | 32 | 37,5      | 10    |
|            | - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |
| 2204.21    | -- In containers holding 2 liters or less:                                                   |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |
|            | --- Wine:                                                                                    |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |
| 2204.21.11 | - - - - Of an alcoholic strength by volume not exceeding 15% vol.                            | liter/kg         | 50        | 75           | 0                                          | 0     | LA, MM                      | *      | 50    |                             | 50    | 80      | 65    | 59    | 65    | 65 | 65    | 65 | 18,2      | 36    | 32 | 37,5      | 10    |
| 2204.21.13 | - - - - Of an alcoholic strength by volume exceeding 15% vol. but not exceeding 23% vol.     | liter/kg         | 50        | 75           | 0                                          | 0     | LA, MM                      | *      | 50    |                             | 50    | 80      | 65    | 59    | 65    | 65 | 65    | 65 | 18,2      | 36    | 32 | 37,5      | 10    |
| 2204.21.14 | - - - - Of an alcoholic strength by volume exceeding 23% vol.                                | liter/kg         | 50        | 75           | 0                                          | 0     | LA, MM                      | *      | 50    |                             | 50    | 80      | 65    | 59    | 65    | 65 | 65    | 65 | *         | 36    | 32 | 37,5      | 10    |
|            | - - - Grape must with fermentation prevented or arrested by the addition of alcohol:         |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |
| 2204.21.21 | - - - - Of an alcoholic strength by volume not                                               | liter/kg         | 50        | 75           | 0                                          | 0     | LA, MM                      | *      | 50    |                             | 50    | 80      | 65    | 59    | 65    | 65 | 65    | 65 | *         | 36    | 32 | 37,5      | 10    |

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|------------|------------------------------------------------------------------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|----|-----------|-------|----|-----------|-------|
| AHTN       |                                                                                          |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |    | VN – EAEU | CPTPP |    |           | EVFTA |
|            |                                                                                          |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II |           | PLII  |    |           |       |
|            |                                                                                          |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           | III   | IV |           |       |
| 1          | 2                                                                                        | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19 | 20        | 21    | 22 | 23        | 24    |
|            | exceeding 15% vol.                                                                       |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |
| 2204.21.22 | - - - - Of an alcoholic strength by volume exceeding 15% vol.                            | liter/kg         | 50        | 75           | 0                                          | 0     | LA, MM                      | *      | 50    |                             | 50    | 80      | 65    | 59    | 65    | 65 | 65    | 65 | 18,2      | 36    | 32 | 37,5      | 10    |
| 2204.22    | - - In containers holding more than 2 liters but not more than 10 liters:                |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |
|            | - - - Wine:                                                                              |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |
| 2204.22.11 | - - - - Of an alcoholic strength by volume not exceeding 15% vol.                        | liter/kg         | 50        | 75           | 0                                          | 0     | LA, MM                      | *      | 50    |                             | 50    | 80      | 65    | 59    | 65    | 65 | 65    | 65 | 18,2      | 36    | 32 | 37,5      | 10    |
| 2204.22.12 | - - - - Of an alcoholic strength by volume exceeding 15% vol. but not exceeding 23% vol. | liter/kg         | 50        | 75           | 0                                          | 0     | LA, MM                      | *      | 50    |                             | 50    | 80      | 65    | 59    | 65    | 65 | 65    | 65 | *         | 36    | 32 | 37,5      | 10    |
| 2204.22.13 | - - - - Of an alcoholic strength by volume exceeding 23% vol.                            | liter/kg         | 50        | 75           | 0                                          | 0     | LA, MM                      | *      | 50    |                             | 50    | 80      | 65    | 59    | 65    | 65 | 65    | 65 | *         | 36    | 32 | 37,5      | 10    |
|            | - - - Grape must with fermentation prevented or arrested by the addition of alcohol:     |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |
| 2204.22.21 | - - - - Of an alcoholic strength by volume not exceeding 15% vol.                        | liter/kg         | 50        | 75           | 0                                          | 0     | LA, MM                      | *      | 50    |                             | 50    | 80      | 65    | 59    | 65    | 65 | 65    | 65 | *         | 36    | 32 | 37,5      | 10    |
| 2204.22.22 | - - - - Of an alcoholic strength by volume exceeding 15% vol.                            | liter/kg         | 50        | 75           | 0                                          | 0     | LA, MM                      | *      | 50    |                             | 50    | 80      | 65    | 59    | 65    | 65 | 65    | 65 | *         | 36    | 32 | 37,5      | 10    |
| 2204.29    | - - Other:                                                                               |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |

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|------------|------------------------------------------------------------------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|----|-----------|-------|----|-----------|-------|
| AHTN       |                                                                                          |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |    | VN – EAEU | CPTPP |    |           | EVFTA |
|            |                                                                                          |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II |           | III   | IV |           |       |
|            |                                                                                          |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |
| 1          | 2                                                                                        | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19 | 20        | 21    | 22 | 23        | 24    |
|            | --- Wine:                                                                                |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |
| 2204.29.11 | - - - - Of an alcoholic strength by volume not exceeding 15% vol.                        | liter/kg         | 50        | 75           | 0                                          | 0     | LA, MM                      | *      | 50    |                             | 50    | 80      | 65    | 59    | 65    | 65 | 65    | 65 | 18,2      | 36    | 32 | 37,5      | 10    |
| 2204.29.13 | - - - - Of an alcoholic strength by volume exceeding 15% vol. but not exceeding 23% vol. | liter/kg         | 50        | 75           | 0                                          | 0     | LA, MM                      | *      | 50    |                             | 50    | 80      | 65    | 59    | 65    | 65 | 65    | 65 | *         | 36    | 32 | 37,5      | 10    |
| 2204.29.14 | - - - - Of an alcoholic strength by volume exceeding 23% vol.                            | liter/kg         | 50        | 75           | 0                                          | 0     | LA, MM                      | *      | 50    |                             | 50    | 80      | 65    | 59    | 65    | 65 | 65    | 65 | *         | 36    | 32 | 37,5      | 10    |
|            | - - - Grape must with fermentation prevented or arrested by the addition of alcohol:     |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |
| 2204.29.21 | - - - - Of an alcoholic strength by volume exceeding not 15% vol.                        | liter/kg         | 50        | 75           | 0                                          | 0     | LA, MM                      | *      | 50    |                             | 50    | 80      | 65    | 59    | 65    | 65 | 65    | 65 | *         | 36    | 32 | 37,5      | 10    |
| 2204.29.22 | - - - - Of an alcoholic strength by volume exceeding 15% vol.                            | liter/kg         | 50        | 75           | 0                                          | 0     | LA, MM                      | *      | 50    |                             | 50    | 80      | 65    | 59    | 65    | 65 | 65    | 65 | *         | 36    | 32 | 37,5      | 10    |
| 2204.30    | - Other grape must:                                                                      |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |
| 2204.30.10 | - - Of an alcoholic strength by volume not exceeding 15% vol.                            | liter/kg         | 50        | 75           | 0                                          | 0     | MM                          | *      | 50    |                             | 50    | 80      | 65    | 59    | 65    | 65 | 65    | 65 | *         | 44    | 39 | 41,2      | 10    |
| 2204.30.20 | - - Of an alcoholic strength by volume exceeding 15% vol.                                | liter/kg         | 50        | 75           | 0                                          | 0     | MM                          | *      | 50    |                             | 50    | 80      | 65    | 59    | 65    | 65 | 65    | 65 | *         | 44    | 39 | 41,2      | 10    |
|            |                                                                                          |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |

**Vietnam Customs Tariff Schedule - 2021**

| HS CODE    | DESCRIPTION                                                                                                                                                                                    | Unit of quantity | MFN / WTO | Ordinary Tax | Special preferential import duties (Tax %) |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    | VAT Rates |       |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|----|-----------|-------|----|-----------|-------|
| AHTN       |                                                                                                                                                                                                |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |    | VN – EAEU | CPTPP |    |           | EVFTA |
|            |                                                                                                                                                                                                |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II |           | III   | IV |           |       |
|            |                                                                                                                                                                                                |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |
| 1          | 2                                                                                                                                                                                              | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19 | 20        | 21    | 22 | 23        | 24    |
| 22.05      | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.                                                                                                          |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |
| 2205.10    | - In containers holding 2 liters or less:                                                                                                                                                      |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |
| 2205.10.10 | - - Of an alcoholic strength by volume not exceeding 15% vol.                                                                                                                                  | liter/kg         | 50        | 75           | 0                                          | 0     | LA, MM                      | *      | 50    |                             | 50    | 80      | 65    | 59    | 65    | 65 | 65    | 65 | 20        | 44    | 39 | 41,2      | 10    |
| 2205.10.20 | - - Of an alcoholic strength by volume exceeding 15% vol.                                                                                                                                      | liter/kg         | 50        | 75           | 0                                          | 0     | LA, MM                      | *      | 50    |                             | 50    | 80      | 65    | 59    | 65    | 65 | 65    | 65 | *         | 44    | 39 | 41,2      | 10    |
| 2205.90    | - Other:                                                                                                                                                                                       |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |
| 2205.90.10 | - - Of an alcoholic strength by volume not exceeding 15% vol.                                                                                                                                  | liter/kg         | 50        | 75           | 0                                          | 0     | LA, MM                      | *      | 50    |                             | 50    | 80      | 65    | *     | 65    | 65 | 65    | 65 | *         | 44    | 39 | 41,2      | 10    |
| 2205.90.20 | - - Of an alcoholic strength by volume exceeding 15% vol.                                                                                                                                      | liter/kg         | 50        | 75           | 0                                          | 0     | LA, MM                      | *      | 50    |                             | 50    | 80      | 65    | *     | 65    | 65 | 65    | 65 | *         | 44    | 39 | 41,2      | 10    |
|            |                                                                                                                                                                                                |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |
| 22.06      | 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 |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |

**Vietnam Customs Tariff Schedule - 2021**

| HS CODE    | DESCRIPTION                                                                                                                                      | Unit of quantity | MFN / WTO | Ordinary Tax | Special preferential import duties (Tax %) |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      | VAT Rates |       |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|----|-----------|-------|------|-----------|-------|
| AHTN       |                                                                                                                                                  |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |    | VN – EAEU | CPTPP |      |           | EVFTA |
|            |                                                                                                                                                  |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II |           | PLII  |      |           |       |
|            |                                                                                                                                                  |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           | III   | IV   |           |       |
| 1          | 2                                                                                                                                                | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19 | 20        | 21    | 22   | 23        | 24    |
|            | included.                                                                                                                                        |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 2206.00.10 | - Cider or perry                                                                                                                                 | liter/kg         | 55        | 82.5         | 0                                          | 0     | LA, MM                      | *      | 50    |                             | 50    | 80      | 65    | 59    | 65    | 65 | 65    | 65 | *         | 44    | 39   | 41,2      | 10    |
| 2206.00.20 | - Sake                                                                                                                                           | liter/kg         | 55        | 82.5         | 0                                          | 0     | LA, MM                      | *      | 50    |                             | 50    | 80      | 65    | 59    | 12    | 8  | 0     | 0  | *         | 0     | 0    | 41,2      | 10    |
|            | - Coconut palm toddy:                                                                                                                            |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 2206.00.31 | - - In container holding 2 liters or less                                                                                                        | liter/kg         | 55        | 82.5         | 0                                          | 0     | LA, MM                      | *      | 50    |                             | 50    | 80      | 65    | 59    | 65    | 65 | 65    | 65 | *         | 44    | 39   | 41,2      | 10    |
| 2206.00.39 | - - Other                                                                                                                                        | liter/kg         | 55        | 82.5         | 0                                          | 0     | LA, MM                      | *      | 50    |                             | 50    | 80      | 65    | 59    | 65    | 65 | 65    | 65 | *         | 44    | 39   | 41,2      | 10    |
|            | - Shandy:                                                                                                                                        |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 2206.00.41 | - - Of an alcoholic strength by volume not exceeding 1.14% vol.                                                                                  | liter/kg         | 55        | 82.5         | 0                                          | 0     | LA, MM                      | *      | 50    |                             | 50    | 80      | 65    | 59    | 65    | 65 | 65    | 65 | *         | 44    | 39   | 41,2      | 10    |
| 2206.00.49 | - - Other                                                                                                                                        | liter/kg         | 55        | 82.5         | 0                                          | 0     | LA, MM                      | *      | 50    |                             | 50    | 80      | 65    | 59    | 65    | 65 | 65    | 65 | *         | 44    | 39   | 41,2      | 10    |
|            | - Other:                                                                                                                                         |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 2206.00.91 | - - Other rice wine (including medicated rice wine)                                                                                              | liter/kg         | 55        | 82.5         | 0                                          | 0     | LA, MM                      | *      | 50    |                             | 50    | 80      | 65    | 59    | 65    | 65 | 65    | 65 | *         | 44    | 39   | 41,2      | 10    |
| 2206.00.99 | - - Other                                                                                                                                        | liter/kg         | 55        | 82.5         | 0                                          | 0     | LA, MM                      | *      | 50    |                             | 50    | 80      | 65    | 59    | 65    | 65 | 65    | 65 | *         | 44    | 39   | 41,2      | 10    |
|            |                                                                                                                                                  |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 22.07      | Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength. |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 2207.10.00 | - Undenatured ethyl alcohol of an alcoholic                                                                                                      | liter/kg         | 40        | 60           | 0                                          | 0     | ID, LA, MM                  | *      | 0     | ID, MM                      | 0     | 8       | 0     | 40    | 8     | 5  | 0     | 0  | 14,5      | 30    | 26,6 | 32,7      | 10    |

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| HS CODE       | DESCRIPTION                                                                                                                           | Unit of quantity | MFN / WTO | Ordinary Tax | Special preferential import duties (Tax %) |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      | VAT Rates |       |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|----|-----------|-------|------|-----------|-------|
| AHTN          |                                                                                                                                       |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |    | VN – EAEU | CPTPP |      |           | EVFTA |
|               |                                                                                                                                       |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II |           | PLII  |      |           |       |
|               |                                                                                                                                       |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           | III   | IV   |           |       |
| 1             | 2                                                                                                                                     | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19 | 20        | 21    | 22   | 23        | 24    |
|               | strength by volume of 80% vol. or higher                                                                                              |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 2207.20       | - Ethyl alcohol and other spirits, denatured, of any strength:                                                                        |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
|               | - - Denatured ethyl alcohol, including methylated spirits:                                                                            |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 2207.20.11    | - - - Ethyl alcohol of an alcoholic strength by volume exceeding 99% vol.                                                             | liter/kg         | 15        | 25.5         | 0                                          | 0     | ID, LA, MM                  | 20     | 0     | ID, MM, MY                  | 0     | 8       | 0     | *     | 4     | 3  | 0     | 0  | 7,3       | 15    | 13,3 | 16,3      | 10    |
| 2207.20.19    | - - - Other                                                                                                                           | liter/kg         | 15        | 25.5         | 0                                          | 0     | ID, LA, MM                  | *      | 0     | ID, MM, MY                  | 0     | 8       | 0     | *     | 8     | 5  | 0     | 0  | 7,3       |       |      | 16,3      | 10    |
| 2207.20.19.10 | - - - - Denatured ethyl alcohol                                                                                                       |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           | 7,5   | 6,6  |           |       |
| 2207.20.19.90 | - - - - Other                                                                                                                         |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           | 30    | 26,6 |           |       |
| 2207.20.90    | - - Other                                                                                                                             | liter/kg         | 40        | 60           | 0                                          | 0     | ID, LA, MM                  | *      | 0     | ID, MM, MY                  | 0     | 8       | 0     | *     | 8     | 5  | 0     | 0  | 14,5      | 30    | 26,6 | 32,7      | 10    |
|               |                                                                                                                                       |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 22.08         | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages. |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |

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| HS CODE    | DESCRIPTION                                                                   | Unit of quantity | MFN / WTO | Ordinary Tax | Special preferential import duties (Tax %) |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    | VAT Rates |       |
|------------|-------------------------------------------------------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|----|-----------|-------|----|-----------|-------|
| AHTN       |                                                                               |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |    | VN – EAEU | CPTPP |    |           | EVFTA |
|            |                                                                               |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II |           | PLII  |    |           |       |
|            |                                                                               |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           | III   | IV |           |       |
| 1          | 2                                                                             | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19 | 20        | 21    | 22 | 23        | 24    |
| 2208.20    | - Spirits obtained by distilling grape wine or grape marc:                    |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |
| 2208.20.50 | - - Brandy                                                                    | liter/kg         | 45        | 67.5         | 0                                          | 5     |                             | *      | 50    |                             | 48    | 80      | 65    | 55    | 65    | 65 | 65    | 65 | *         | 40    | 35 | 36        | 10    |
| 2208.20.90 | - - Other                                                                     | liter/kg         | 45        | 67.5         | 0                                          | 5     |                             | *      | 50    |                             | 48    | 80      | 65    | 55    | 65    | 65 | 65    | 65 | *         | 40    | 35 | 36        | 10    |
| 2208.30.00 | - Whiskies                                                                    | liter/kg         | 45        | 67.5         | 0                                          | 5     |                             | *      | 50    |                             | 48    | 80      | 65    | 55    | 65    | 65 | 65    | 65 | *         | 40    | 35 | 36        | 10    |
| 2208.40.00 | - Rum and other spirits obtained by distilling fermented sugar-cane products  | liter/kg         | 45        | 67.5         | 0                                          | 5     |                             | *      | 50    |                             | 48    | 80      | 65    | 55    | 65    | 65 | 65    | 65 | *         | 40    | 35 | 36        | 10    |
| 2208.50.00 | - Gin and Geneve                                                              | liter/kg         | 45        | 67.5         | 0                                          | 5     |                             | *      | 50    |                             | 48    | 80      | 65    | *     | 65    | 65 | 65    | 65 | *         | 40    | 35 | 36        | 10    |
| 2208.60.00 | - Vodka                                                                       | liter/kg         | 45        | 67.5         | 0                                          | 5     |                             | *      | 50    |                             | 48    | 45      | 0     | 55    | 65    | 65 | 65    | 65 | 16,4      | 40    | 35 | 36        | 10    |
| 2208.70    | - Liqueurs and cordials:                                                      |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |
| 2208.70.10 | - - Of an alcoholic strength by volume not exceeding 57% vol.                 | liter/kg         | 45        | 67.5         | 0                                          | 5     |                             | *      | 50    |                             | 48    | 80      | 65    | 55    | 65    | 65 | 65    | 65 | 16,4      | 40    | 35 | 36        | 10    |
| 2208.70.90 | - - Other                                                                     | liter/kg         | 45        | 67.5         | 0                                          | 5     |                             | *      | 50    |                             | 48    | 80      | 65    | 55    | 65    | 65 | 65    | 65 | 16,4      | 40    | 35 | 36        | 10    |
|            | - Other:                                                                      |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |
| 2208.90.10 | - - Medicated samsu of an alcoholic strength by volume not exceeding 40% vol. | liter/kg         | 45        | 67.5         | 0                                          | 5     |                             | *      | 50    |                             | 48    | 80      | 65    | 55    | 65    | 65 | 65    | 65 | *         | 40    | 35 | 36        | 10    |
| 2208.90.20 | - - Medicated samsu of an alcoholic strength by volume exceeding 40% vol.     | liter/kg         | 45        | 67.5         | 0                                          | 5     |                             | *      | 50    |                             | 48    | 80      | 65    | 55    | 65    | 65 | 65    | 65 | *         | 40    | 35 | 36        | 10    |
| 2208.90.30 | - - Other samsu of an                                                         | liter/kg         | 45        | 67.5         | 0                                          | 5     |                             | *      | 50    |                             | 48    | 80      | 65    | 55    | 65    | 65 | 65    | 65 | *         | 40    | 35 | 36        | 10    |

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| HS CODE    | DESCRIPTION                                                                             | Unit of quantity | MFN / WTO | Ordinary Tax | Special preferential import duties (Tax %) |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    | VAT Rates |       |
|------------|-----------------------------------------------------------------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|----|-----------|-------|----|-----------|-------|
| AHTN       |                                                                                         |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |    | VN – EAEU | CPTPP |    |           | EVFTA |
|            |                                                                                         |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II |           | III   | IV |           |       |
|            |                                                                                         |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |
| 1          | 2                                                                                       | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19 | 20        | 21    | 22 | 23        | 24    |
|            | alcoholic strength by volume not exceeding 40% vol                                      |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |
| 2208.90.40 | - - Other samsu of an alcoholic strength by volume exceeding 40% vol                    | liter/kg         | 45        | 67.5         | 0                                          | 5     |                             | *      | 50    |                             | 48    | 80      | 65    | 55    | 65    | 65 | 65    | 65 | *         | 40    | 35 | 36        | 10    |
| 2208.90.50 | - - Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40% vol | liter/kg         | 45        | 67.5         | 0                                          | 5     |                             | *      | 50    |                             | 48    | 80      | 65    | 55    | 65    | 65 | 65    | 65 | *         | 40    | 35 | 36        | 10    |
| 2208.90.60 | - - Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40% vol     | liter/kg         | 45        | 67.5         | 0                                          | 5     |                             | *      | 50    |                             | 48    | 80      | 65    | 55    | 65    | 65 | 65    | 65 | *         | 40    | 35 | 36        | 10    |
| 2208.90.70 | - - Bitters and similar beverages of an alcoholic strength not exceeding 57% vol.       | liter/kg         | 45        | 67.5         | 0                                          | 5     |                             | *      | 50    |                             | 48    | 80      | 65    | 55    | 65    | 65 | 65    | 65 | *         | 40    | 35 | 36        | 10    |
| 2208.90.80 | - - Bitters and similar beverages of an alcoholic strength exceeding 57% vol.           | liter/kg         | 45        | 67.5         | 0                                          | 5     |                             | *      | 50    |                             | 48    | 80      | 65    | 55    | 65    | 65 | 65    | 65 | *         | 40    | 35 | 36        | 10    |
|            | -- Other:                                                                               |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |
| 2208.90.91 | - - - Of an alcoholic strength by volume not exceeding 1.14% vol.                       | liter/kg         | 45        | 67.5         | 0                                          | 5     |                             | *      | 50    |                             | 48    | 80      | 65    | 55    | 15    | 11 | 0     | 0  | *         | 40    | 35 | 36        | 10    |
| 2208.90.99 | - - - Other                                                                             | liter/kg         | 45        | 67.5         | 0                                          | 5     |                             | *      | 50    |                             | 48    | 80      | 65    | 55    | 15    | 11 | 0     | 0  | *         | 40    | 35 | 36        | 10    |
|            |                                                                                         |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |    |           |       |

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| HS CODE    | DESCRIPTION                                                          | Unit of quantity | MFN / WTO | Ordinary Tax | Special preferential import duties (Tax %) |       |                                      |        |       |                                      |       |         |       |       |       |    |       |    |           |       |     | VAT Rates |       |
|------------|----------------------------------------------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|--------------------------------------|--------|-------|--------------------------------------|-------|---------|-------|-------|-------|----|-------|----|-----------|-------|-----|-----------|-------|
| AHTN       |                                                                      |                  |           |              | ATIGA                                      | ACFTA | Country<br>doesn't<br>apply<br>ACFTA | AHKFTA | AKFTA | Country<br>doesn't<br>apply<br>AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |    | VN – EAEU | CPTPP |     |           | EVFTA |
|            |                                                                      |                  |           |              |                                            |       |                                      |        |       |                                      |       |         |       |       | I     | II | I     | II |           | PLII  |     |           |       |
|            |                                                                      |                  |           |              |                                            |       |                                      |        |       |                                      |       |         |       |       |       |    |       |    |           | III   | IV  |           |       |
| 1          | 2                                                                    | 3                | 4         | 5            | 6                                          | 7     | 8                                    | 9      | 10    | 11                                   | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19 | 20        | 21    | 22  | 23        | 24    |
| 2209.00.00 | Vinegar and substitutes<br>for vinegar obtained<br>from acetic acid. | liter/kg         | 20        | 30           | 0                                          | 0     | KH                                   | 12     | 0     | MM                                   | 0     | 0       | 0     | 5     | 4     | 3  | 0     | 0  | 0         | 10    | 6,6 | 15        | 10    |