



TARIFFS DISMANTLING SCHEDULE FOR WINE AND SPIRITS UNDER THE CPTPP AND THE EU-VIETNAM FTA

Wine (current MFN 50%) & Spirits (current MFN 45%) under CPTPP

HS Code	Wine & Spirits	14 Jan 2019	1 Jan 2020	1 Jan 2021	1 Jan 2022	1 Jan 2023	1 Jan 2024	1 Jan 2025	1 Jan 2026	1 Jan 2027	1 Jan 2028	1 Jan 2029	1 Jan 2030
220410 220420	Wine	45%	41%	36%	32%	27%	23%	22%	20%	15%	10%	0%	0%
2205	Vermouth & other wine	54%	49%	44%	39%	35%	30%	25%	20%	15%	10%	5%	0%
220820 220840 220850 220860 220870	Brandy, Rum, Gin and Geneva, Vodka, Liqueurs and cordials	44%	40%	40%	35%	35%	30%	25%	20%	15%	10%	5%	0%
220830 220890	Whisky, Other (220890)	44%	40%	40%	35%	35%	30%	25%	20%	15%	10%	0%	0%

Note: CPTPP entered into force for Vietnam on 14 January 2019¹. The date of entry into force is the first tariff cut date for W&S.

¹ <https://dfat.gov.au/trade/agreements/in-force/cptpp/news/Pages/cptpp-news.aspx>



Wine & Spirits under EVFTA

HS Code	Wine & Spirits	Base	Entry into force	Y2	Y3	Y4	Y5	Y6	Y7	Y8
220410 220420	Wine	50%	44%	38%	32%	25%	19%	13%	7%	0%
2205	Vermouth & other wine	55%	48%	41%	35%	28%	21%	14%	7%	0%
2208	Spirits	48%	42%	36%	30%	24%	18%	12%	6%	0%

Note: Tariff rates from entry into force to Y8 are self-calculated based on the following clause: *“Customs duties on originating goods provided for in the items in staging category “B7” in a Party’s Schedule shall be removed in eight equal annual stages beginning on the date this Agreement enters into force, and such goods shall thereafter be free of any customs duty.”*