Vietnam Tariff Intelligence

# Détail du SH 9603.90.10

| | |
|---|---|
| **Code SH** | 9603.90.10 |
| **Description** | Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees) / - Other: / - - Prepared knots and tufts for broom or brush making |
| **Unité** | kg/chiếc |
| **Généré le** | 03/11/2026 21:53:01 |
| **Version des données** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Statut de vérification** | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée. |
| **Lien** | https://mail.vietnamtariff.com/hs-code/96039010/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 37.5 | 37,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K18874 |
| Préférentiel (NPF) | 25 | 25% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N18874 |
| TVA | 8/10 | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q18874 |
| Taxe spéciale de consommation | | Aucune donnée | | | |
| Taxe environnementale | | Aucune donnée | | | |
| Droit d'exportation | | Aucune donnée | | | |
| Taux à l'exportation CPTPP | | Aucune donnée | | | |
| Taux à l'exportation EVFTA | | Aucune donnée | | | |
| Taux à l'exportation UKVFTA | | Aucune donnée | | | |

## Taux préférentiels spéciaux (ALE) – 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 (-KH) | 0% (sauf KH) | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tarif consolidé BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tarif consolidé BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| VJEPA | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tarif consolidé BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tarif consolidé BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| AHKFTA | 5 | 5% | Tarif consolidé BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| VIFTA | 17.5 | 17,5% | Tarif consolidé BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM | | Aucune donnée | Aucune donnée | | S | 56/2026/NĐ-CP | Aucune donnée |
| VNCU | | Aucune donnée | Aucune donnée | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E18133 |
| ATIGA | 2022 | 2022 | 0 | AT!E18062 |
| ATIGA | 2023 | 2023 | 0 | AT!F18062 |
| ATIGA | 2024 | 2024 | 0 | AT!G18062 |
| ATIGA | 2025 | 2025 | 0 | AT!H18062 |
| ATIGA | 2026 | 2026 | 0 | AT!I18062 |
| ATIGA | 2027 | 2027 | 0 | AT!J18062 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E18118 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F18118 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G18118 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H18118 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I18118 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J18118 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 4 | VJ!E18119 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2 | VJ!F18119 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G18119 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H18119 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I18119 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J18119 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F18124 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H18081 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F18076 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G18076 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H18076 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I18076 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J18076 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K18076 |
| VKFTA | 2022 | 2022 | 0 | VK!E18124 |
| VKFTA | 2023 | 2023 | 0 | VK!F18124 |
| VKFTA | 2024 | 2024 | 0 | VK!G18124 |
| VKFTA | 2025 | 2025 | 0 | VK!H18124 |
| VKFTA | 2026 | 2026 | 0 | VK!I18124 |
| VKFTA | 2027 | 2027 | 0 | VK!J18124 |
| VCFTA | 2022 | 2022 | 5 | VC!D18188 |
| VCFTA | 2023 | 2023 | 2 | VC!E18188 |
| VCFTA | 2024 | 2024 | 0 | VC!F18188 |
| VCFTA | 2025 | 2025 | 0 | VC!G18188 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H18188 |
| VCFTA | 2027 | 2027 | 0 | VC!I18188 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D18162 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E18162 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F18162 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G18162 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H18162 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I18162 |
| AHKFTA | 2022 | 2022 | 15 | AKH!D18155 |
| AHKFTA | 2023 | 2023 | 10 | AKH!E18155 |
| AHKFTA | 2024 | 2024 | 10 | AKH!F18155 |
| AHKFTA | 2025 | 2025 | 5 | AKH!G18155 |
| AHKFTA | 2026 | 2026 | 5 | AKH!H18155 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I18155 |
| EVFTA | 2022 | 2022 | 6,2 | EV-NK!D18185 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E18185 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F18185 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G18185 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H18185 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I18185 |
| UKVFTA | 2022 | 2022 | 6,2 | UKV!D18184 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E18184 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F18184 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G18184 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H18184 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I18184 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D18278 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E18278 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F18278 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G18278 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H18278 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I18278 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J18278 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D18149 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E18149 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F18149 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G18149 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H18149 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I18149 |
| RCEP B | 2022 | 2022 | 0 | B!D18149 |
| RCEP B | 2023 | 2023 | 0 | B!E18149 |
| RCEP B | 2024 | 2024 | 0 | B!F18149 |
| RCEP B | 2025 | 2025 | 0 | B!G18149 |
| RCEP B | 2026 | 2026 | 0 | B!H18149 |
| RCEP B | 2027 | 2027 | 0 | B!I18149 |
| RCEP C | 2022 | 2022 | 0 | C!D18147 |
| RCEP C | 2023 | 2023 | 0 | C!E18147 |
| RCEP C | 2024 | 2024 | 0 | C!F18147 |
| RCEP C | 2025 | 2025 | 0 | C!G18147 |
| RCEP C | 2026 | 2026 | 0 | C!H18147 |
| RCEP C | 2027 | 2027 | 0 | C!I18147 |
| RCEP D | 2022 | 2022 | 0 | D!D18146 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E18146 |
| RCEP D | 2024 | 2024 | 0 | D!F18146 |
| RCEP D | 2025 | 2025 | 0 | D!G18146 |
| RCEP D | 2026 | 2026 | 0 | D!H18146 |
| RCEP D | 2027 | 2027 | 0 | D!I18146 |
| RCEP E | 2022 | 2022 | 0 | E!D18151 |
| RCEP E | 2023 | 2023 | 0 | E!E18151 |
| RCEP E | 2024 | 2024 | 0 | E!F18151 |
| RCEP E | 2025 | 2025 | 0 | E!G18151 |
| RCEP E | 2026 | 2026 | 0 | E!H18151 |
| RCEP E | 2027 | 2027 | 0 | E!I18151 |
| RCEP F | 2022 | 2022 | 0 | F!D18149 |
| RCEP F | 2023 | 2023 | 0 | F!E18149 |
| RCEP F | 2024 | 2024 | 0 | F!F18149 |
| RCEP F | 2025 | 2025 | 0 | F!G18149 |
| RCEP F | 2026 | 2026 | 0 | F!H18149 |
| RCEP F | 2027 | 2027 | 0 | F!I18149 |
| VIFTA | 2024 | 2024 | 22.5 | VI!F17016 |
| VIFTA | 2025 | 2025 | 20 | VI!G17016 |
| VIFTA | 2026 | 2026 | 17.5 | VI!H17016 |
| VIFTA | 2027 | 2027 | 15 | VI!I17016 |

## Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| DOC-002 | ORANGE | Licence / controlled list | Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I) | | 08/2023/TT-BCT | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments. | Texte cité dans la source ; validité non vérifiée |
| DOC-002 | ORANGE | Licence / controlled list | Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2) | | 08/2023/TT-BCT | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments. | Texte cité dans la source ; validité non vérifiée |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 9603.90 has 4 lines; 9603.90.10 is distinguished from its siblings by: Prepared knots and tufts for broom or brush making. | 9603.90.20 Hand-operated mechanical floor sweepers, not motorised; 9603.90.40 Other brushes; 9603.90.90 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non vérifié – contrôle nécessaire |
| 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. | Non vérifié – contrôle nécessaire |
| 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). | Non vérifié – contrôle nécessaire |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 9603.90.10. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non vérifié – contrôle nécessaire |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 25% for 9603.90.10 was checked against BT2026 (cell BT2026!N18874), 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. | Vérifié par rapport au fichier tarifaire source |

## Politique de l'article

| Politique de l'article |
|---|
| Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I) |
| HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2) |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.