Vietnam Tariff Intelligence

HS 7004.90.20 detail

HS code	7004.90.20
Description	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked / - Other glass: / - - Other, in squares or rectangular shape, whether or not one or more corners have been cut
Unit	m2/chiếc
Generated	05/11/2026 23:28:40
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://mail.vietnamtariff.com/hs-code/70049020/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	60	60%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10462
Preferential (MFN)	40	40%	26/2023/NĐ-CP	2023-07-15	BT2026!N10462
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10462
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
EVFTA	5	5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	5	5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VCFTA	32	32%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VIFTA	40	40%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
AJCEP	45	45%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VJEPA	45	45%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
ACFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AC!E9939
ATIGA	2022	2022	0	AT!E9890
ATIGA	2023	2023	0	AT!F9890
ATIGA	2024	2024	0	AT!G9890
ATIGA	2025	2025	0	AT!H9890
ATIGA	2026	2026	0	AT!I9890
ATIGA	2027	2027	0	AT!J9890
AJCEP	30/12/2022 - 31/3/2023	2022	45	AJ!E9942
AJCEP	01/4/2023 - 31/3/2024	2023	45	AJ!F9942
AJCEP	01/4/2024 - 31/3/2025	2024	45	AJ!G9942

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	45	AJ!H9942
AJCEP	01/4/2026 - 31/3/2027	2026	45	AJ!I9942
AJCEP	01/4/2027 - 31/3/2028	2027	45	AJ!J9942
VJEPA	30/12/2022 - 31/3/2023	2022	45	VJ!E9943
VJEPA	01/4/2023 - 31/3/2024	2023	45	VJ!F9943
VJEPA	01/4/2024 - 31/3/2025	2024	45	VJ!G9943
VJEPA	01/4/2025 - 31/3/2026	2025	45	VJ!H9943
VJEPA	01/4/2026 - 31/3/2027	2026	45	VJ!I9943
VJEPA	01/4/2027 - 31/3/2028	2027	45	VJ!J9943
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F9944
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9896
AIFTA	30/12/2022	2022	*	AI!F9902
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G9902
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H9902
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I9902
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J9902
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K9902
VKFTA	2022	2022	5	VK!E9927
VKFTA	2023	2023	5	VK!F9927
VKFTA	2024	2024	5	VK!G9927
VKFTA	2025	2025	5	VK!H9927
VKFTA	2026	2026	5	VK!I9927
VKFTA	2027	2027	5	VK!J9927
VCFTA	2022	2022	40	VC!D9974
VCFTA	2023	2023	40	VC!E9974
VCFTA	2024	2024	32	VC!F9974

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	32	VC!G9974
VCFTA	2026	2026	32	VC!H9974
VCFTA	2027	2027	32	VC!I9974
VN-EAEU	2022	2022	10,9	EAV!D9965
VN-EAEU	2023	2023	7,3	EAV!E9965
VN-EAEU	2024	2024	3,6	EAV!F9965
VN-EAEU	2025	2025	0	EAV!G9965
VN-EAEU	2026	2026	0	EAV!H9965
VN-EAEU	2027	2027	0	EAV!I9965
AHKFTA	2022	2022	*	AKH!D9965
AHKFTA	2023	2023	*	AKH!E9965
AHKFTA	2024	2024	*	AKH!F9965
AHKFTA	2025	2025	*	AKH!G9965
AHKFTA	2026	2026	*	AKH!H9965
AHKFTA	2027	2027	*	AKH!I9965
EVFTA	2022	2022	25	EV-NK!D9976
EVFTA	2023	2023	20	EV-NK!E9976
EVFTA	2024	2024	15	EV-NK!F9976
EVFTA	2025	2025	10	EV-NK!G9976
EVFTA	2026	2026	5	EV-NK!H9976
EVFTA	2027	2027	0	EV-NK!I9976
UKVFTA	2022	2022	25	UKV!D9975
UKVFTA	2023	2023	20	UKV!E9975
UKVFTA	2024	2024	15	UKV!F9975
UKVFTA	2025	2025	10	UKV!G9975
UKVFTA	2026	2026	5	UKV!H9975

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9975
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9922
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9922
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9922
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9922
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9922
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9922
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9922
RCEP A	2022	2022	40	RCEPT-A!D9959
RCEP A	2023	2023	40	RCEPT-A!E9959
RCEP A	2024	2024	40	RCEPT-A!F9959
RCEP A	2025	2025	40	RCEPT-A!G9959
RCEP A	2026	2026	40	RCEPT-A!H9959
RCEP A	2027	2027	40	RCEPT-A!I9959
RCEP B	2022	2022	40	B!D9959
RCEP B	2023	2023	40	B!E9959
RCEP B	2024	2024	40	B!F9959
RCEP B	2025	2025	40	B!G9959
RCEP B	2026	2026	40	B!H9959
RCEP B	2027	2027	40	B!I9959
RCEP C	2022	2022	40	C!D9959
RCEP C	2023	2023	40	C!E9959
RCEP C	2024	2024	40	C!F9959
RCEP C	2025	2025	40	C!G9959
RCEP C	2026	2026	40	C!H9959
RCEP C	2027	2027	40	C!I9959

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	40	D!D9958
RCEP D	2023	2023	40	D!E9958
RCEP D	2024	2024	40	D!F9958
RCEP D	2025	2025	40	D!G9958
RCEP D	2026	2026	40	D!H9958
RCEP D	2027	2027	40	D!I9958
RCEP E	2022	2022	40	E!D9962
RCEP E	2023	2023	40	E!E9962
RCEP E	2024	2024	40	E!F9962
RCEP E	2025	2025	40	E!G9962
RCEP E	2026	2026	40	E!H9962
RCEP E	2027	2027	40	E!I9962
RCEP F	2022	2022	40	F!D9959
RCEP F	2023	2023	40	F!E9959
RCEP F	2024	2024	40	F!F9959
RCEP F	2025	2025	40	F!G9959
RCEP F	2026	2026	40	F!H9959
RCEP F	2027	2027	40	F!I9959
VIFTA	2024	2024	40	VI!F9209
VIFTA	2025	2025	40	VI!G9209
VIFTA	2026	2026	40	VI!H9209
VIFTA	2027	2027	40	VI!I9209

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 40%, RCEP (Annex B) 40%, RCEP (Annex C) 40%, RCEP (Annex D) 40%, RCEP (Annex E) 40%, RCEP (Annex F) 40%, VIFTA 40%, AJCEP 45%, VJEPA 45%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (40%) in the source tariff – claiming the FTA brings no saving.	MFN 40%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7004.90 has 3 lines; 7004.90.20 is distinguished from its siblings by: Other, in squares or rectangular shape, whether or not one or more corners have been cut.	7004.90.10 Optical glass, not optically worked; 7004.90.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	7004.90.20 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 7004.90.20	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	Not verified – check required
OR-001	YELLOW	Country of origin not provided	FTA eligibility cannot be assessed without the country of origin.			Enter the country of origin to compare preferential schedules.	Not verified – check required
TAX-001	YELLOW	Several VAT rates	The VAT column shows "8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 7004.90.20. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 40% for 7004.90.20 was checked against BT2026 (cell BT2026!N10462), basis 26/2023/NĐ-CP.		26/2023/NĐ-CP	Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text.	Checked against the source tariff file

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.