Vietnam Tariff Intelligence

HS 7009.91.00 detail

HS code	7009.91.00
Description	Glass mirrors, whether or not framed, including rear-view mirrors / - Other: / - - Unframed
Unit	kg/chiếc
Generated	04/11/2026 18:33:44
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/70099100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10504
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N10504
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10504
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
EVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	25	25%	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
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	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VJEPA	30	30%	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 (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E9986
ATIGA	2022	2022	0	AT!E9937
ATIGA	2023	2023	0	AT!F9937
ATIGA	2024	2024	0	AT!G9937
ATIGA	2025	2025	0	AT!H9937
ATIGA	2026	2026	0	AT!I9937
ATIGA	2027	2027	0	AT!J9937
AJCEP	30/12/2022 - 31/3/2023	2022	30	AJ!E9989
AJCEP	01/4/2023 - 31/3/2024	2023	30	AJ!F9989
AJCEP	01/4/2024 - 31/3/2025	2024	30	AJ!G9989

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	30	AJ!H9989
AJCEP	01/4/2026 - 31/3/2027	2026	30	AJ!I9989
AJCEP	01/4/2027 - 31/3/2028	2027	30	AJ!J9989
VJEPA	30/12/2022 - 31/3/2023	2022	30	VJ!E9990
VJEPA	01/4/2023 - 31/3/2024	2023	30	VJ!F9990
VJEPA	01/4/2024 - 31/3/2025	2024	30	VJ!G9990
VJEPA	01/4/2025 - 31/3/2026	2025	30	VJ!H9990
VJEPA	01/4/2026 - 31/3/2027	2026	30	VJ!I9990
VJEPA	01/4/2027 - 31/3/2028	2027	30	VJ!J9990
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F9991
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9943
AIFTA	30/12/2022	2022	*	AI!F9949
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G9949
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H9949
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I9949
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J9949
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K9949
VKFTA	2022	2022	5	VK!E9974
VKFTA	2023	2023	5	VK!F9974
VKFTA	2024	2024	5	VK!G9974
VKFTA	2025	2025	5	VK!H9974
VKFTA	2026	2026	5	VK!I9974
VKFTA	2027	2027	5	VK!J9974
VCFTA	2022	2022	11	VC!D10021
VCFTA	2023	2023	9	VC!E10021
VCFTA	2024	2024	8	VC!F10021

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	6	VC!G10021
VCFTA	2026	2026	5	VC!H10021
VCFTA	2027	2027	3	VC!I10021
VN-EAEU	2022	2022	0	EAV!D10012
VN-EAEU	2023	2023	0	EAV!E10012
VN-EAEU	2024	2024	0	EAV!F10012
VN-EAEU	2025	2025	0	EAV!G10012
VN-EAEU	2026	2026	0	EAV!H10012
VN-EAEU	2027	2027	0	EAV!I10012
AHKFTA	2022	2022	*	AKH!D10012
AHKFTA	2023	2023	*	AKH!E10012
AHKFTA	2024	2024	*	AKH!F10012
AHKFTA	2025	2025	*	AKH!G10012
AHKFTA	2026	2026	*	AKH!H10012
AHKFTA	2027	2027	*	AKH!I10012
EVFTA	2022	2022	15,6	EV-NK!D10023
EVFTA	2023	2023	12,5	EV-NK!E10023
EVFTA	2024	2024	9,3	EV-NK!F10023
EVFTA	2025	2025	6,2	EV-NK!G10023
EVFTA	2026	2026	3,1	EV-NK!H10023
EVFTA	2027	2027	0	EV-NK!I10023
UKVFTA	2022	2022	15,6	UKV!D10022
UKVFTA	2023	2023	12,5	UKV!E10022
UKVFTA	2024	2024	9,3	UKV!F10022
UKVFTA	2025	2025	6,2	UKV!G10022
UKVFTA	2026	2026	3,1	UKV!H10022

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I10022
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9969
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9969
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9969
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9969
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9969
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9969
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9969
RCEP A	2022	2022	25	RCEPT-A!D10006
RCEP A	2023	2023	25	RCEPT-A!E10006
RCEP A	2024	2024	25	RCEPT-A!F10006
RCEP A	2025	2025	25	RCEPT-A!G10006
RCEP A	2026	2026	25	RCEPT-A!H10006
RCEP A	2027	2027	25	RCEPT-A!I10006
RCEP B	2022	2022	25	B!D10006
RCEP B	2023	2023	25	B!E10006
RCEP B	2024	2024	25	B!F10006
RCEP B	2025	2025	25	B!G10006
RCEP B	2026	2026	25	B!H10006
RCEP B	2027	2027	25	B!I10006
RCEP C	2022	2022	25	C!D10006
RCEP C	2023	2023	25	C!E10006
RCEP C	2024	2024	25	C!F10006
RCEP C	2025	2025	25	C!G10006
RCEP C	2026	2026	25	C!H10006
RCEP C	2027	2027	25	C!I10006

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	25	D!D10005
RCEP D	2023	2023	25	D!E10005
RCEP D	2024	2024	25	D!F10005
RCEP D	2025	2025	25	D!G10005
RCEP D	2026	2026	25	D!H10005
RCEP D	2027	2027	25	D!I10005
RCEP E	2022	2022	25	E!D10009
RCEP E	2023	2023	25	E!E10009
RCEP E	2024	2024	25	E!F10009
RCEP E	2025	2025	25	E!G10009
RCEP E	2026	2026	25	E!H10009
RCEP E	2027	2027	25	E!I10009
RCEP F	2022	2022	25	F!D10006
RCEP F	2023	2023	25	F!E10006
RCEP F	2024	2024	25	F!F10006
RCEP F	2025	2025	25	F!G10006
RCEP F	2026	2026	25	F!H10006
RCEP F	2027	2027	25	F!I10006
VIFTA	2024	2024	*	VI!F9251
VIFTA	2025	2025	*	VI!G9251
VIFTA	2026	2026	*	VI!H9251
VIFTA	2027	2027	*	VI!I9251

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) 25%, RCEP (Annex B) 25%, RCEP (Annex C) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, RCEP (Annex F) 25%, AJCEP 30%, VJEPA 30%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
OR-001	YELLOW	Country of origin not provided	FTA eligibility cannot be assessed without the country of origin.			Enter the country of origin to compare preferential schedules.	Not verified – check required
TAX-001	YELLOW	Several VAT rates	The VAT column shows "8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
HS-005	BLUE	Chapter 98 equivalent exists	7009.91.00 corresponds to Chapter 98 code 9849170 (specific MFN: No data). Applies only if Chapter 98 conditions are met.	- - - Chưa có khung	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 7009.91.00. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 25% for 7009.91.00 was checked against BT2026 (cell BT2026!N10504), 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.