Vietnam Tariff Intelligence

HS 9002.90.20 detail

HS code	9002.90.20
Description	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked / - Other: / - - For cinematographic projectors
Unit	kg/chiếc
Generated	11/11/2026 08:12:39
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/90029020/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17934
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N17934
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17934
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/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
VIFTA	0	0%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E17233

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17162
ATIGA	2023	2023	0	AT!F17162
ATIGA	2024	2024	0	AT!G17162
ATIGA	2025	2025	0	AT!H17162
ATIGA	2026	2026	0	AT!I17162
ATIGA	2027	2027	0	AT!J17162
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17218
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17218
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17218
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17218
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17218
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17218
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17219
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17219
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17219
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17219
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17219
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17219
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17224
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17180
AIFTA	30/12/2022	2022	0	AI!F17176
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17176
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17176
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17176
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17176
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17176

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17222
VKFTA	2023	2023	0	VK!F17222
VKFTA	2024	2024	0	VK!G17222
VKFTA	2025	2025	0	VK!H17222
VKFTA	2026	2026	0	VK!I17222
VKFTA	2027	2027	0	VK!J17222
VCFTA	2022	2022	0	VC!D17284
VCFTA	2023	2023	0	VC!E17284
VCFTA	2024	2024	0	VC!F17284
VCFTA	2025	2025	0	VC!G17284
VCFTA	2026	2026	0	VC!H17284
VCFTA	2027	2027	0	VC!I17284
VN-EAEU	2022	2022	0	EAV!D17260
VN-EAEU	2023	2023	0	EAV!E17260
VN-EAEU	2024	2024	0	EAV!F17260
VN-EAEU	2025	2025	0	EAV!G17260
VN-EAEU	2026	2026	0	EAV!H17260
VN-EAEU	2027	2027	0	EAV!I17260
AHKFTA	2022	2022	0	AKH!D17255
AHKFTA	2023	2023	0	AKH!E17255
AHKFTA	2024	2024	0	AKH!F17255
AHKFTA	2025	2025	0	AKH!G17255
AHKFTA	2026	2026	0	AKH!H17255
AHKFTA	2027	2027	0	AKH!I17255
EVFTA	2022	2022	0	EV-NK!D17285
EVFTA	2023	2023	0	EV-NK!E17285

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F17285
EVFTA	2025	2025	0	EV-NK!G17285
EVFTA	2026	2026	0	EV-NK!H17285
EVFTA	2027	2027	0	EV-NK!I17285
UKVFTA	2022	2022	0	UKV!D17284
UKVFTA	2023	2023	0	UKV!E17284
UKVFTA	2024	2024	0	UKV!F17284
UKVFTA	2025	2025	0	UKV!G17284
UKVFTA	2026	2026	0	UKV!H17284
UKVFTA	2027	2027	0	UKV!I17284
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17378
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17378
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17378
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17378
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17378
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17378
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17378
RCEP A	2022	2022	0	RCEPT-A!D17247
RCEP A	2023	2023	0	RCEPT-A!E17247
RCEP A	2024	2024	0	RCEPT-A!F17247
RCEP A	2025	2025	0	RCEPT-A!G17247
RCEP A	2026	2026	0	RCEPT-A!H17247
RCEP A	2027	2027	0	RCEPT-A!I17247
RCEP B	2022	2022	0	B!D17247
RCEP B	2023	2023	0	B!E17247
RCEP B	2024	2024	0	B!F17247

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17247
RCEP B	2026	2026	0	B!H17247
RCEP B	2027	2027	0	B!I17247
RCEP C	2022	2022	0	C!D17245
RCEP C	2023	2023	0	C!E17245
RCEP C	2024	2024	0	C!F17245
RCEP C	2025	2025	0	C!G17245
RCEP C	2026	2026	0	C!H17245
RCEP C	2027	2027	0	C!I17245
RCEP D	2022	2022	0	D!D17244
RCEP D	2023	2023	0	D!E17244
RCEP D	2024	2024	0	D!F17244
RCEP D	2025	2025	0	D!G17244
RCEP D	2026	2026	0	D!H17244
RCEP D	2027	2027	0	D!I17244
RCEP E	2022	2022	0	E!D17248
RCEP E	2023	2023	0	E!E17248
RCEP E	2024	2024	0	E!F17248
RCEP E	2025	2025	0	E!G17248
RCEP E	2026	2026	0	E!H17248
RCEP E	2027	2027	0	E!I17248
RCEP F	2022	2022	0	F!D17247
RCEP F	2023	2023	0	F!E17247
RCEP F	2024	2024	0	F!F17247
RCEP F	2025	2025	0	F!G17247
RCEP F	2026	2026	0	F!H17247

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17247
VIFTA	2024	2024	0	VI!F16176
VIFTA	2025	2025	0	VI!G16176
VIFTA	2026	2026	0	VI!H16176
VIFTA	2027	2027	0	VI!I16176

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9002.90 has 3 lines; 9002.90.20 is distinguished from its siblings by: For cinematographic projectors.	9002.90.30 For cinematographic cameras, photographic cameras and other projectors; 9002.90.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 9002.90.20. 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 0% for 9002.90.20 was checked against BT2026 (cell BT2026!N17934), 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.