Vietnam Tariff Intelligence

HS 9004.90.90 detail

HS code	9004.90.90
Description	Spectacles, goggles and the like, corrective, protective or other / - Other: / - - Other
Unit	chiếc/bộ
Generated	10/11/2026 15:11:51
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/90049090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17947
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N17947
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17947
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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(-MY)	0% (except MY)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	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!E17248
ATIGA	2022	2022	0	AT!E17177
ATIGA	2023	2023	0	AT!F17177
ATIGA	2024	2024	0	AT!G17177
ATIGA	2025	2025	0	AT!H17177
ATIGA	2026	2026	0	AT!I17177
ATIGA	2027	2027	0	AT!J17177
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17233
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17233
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17233

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17233
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17233
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17233
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17234
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17234
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17234
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17234
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17234
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17234
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17239
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17195
AIFTA	30/12/2022	2022	0	AI!F17191
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17191
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17191
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17191
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17191
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17191
VKFTA	2022	2022	0	VK!E17237
VKFTA	2023	2023	0	VK!F17237
VKFTA	2024	2024	0	VK!G17237
VKFTA	2025	2025	0	VK!H17237
VKFTA	2026	2026	0	VK!I17237
VKFTA	2027	2027	0	VK!J17237
VCFTA	2022	2022	4	VC!D17299
VCFTA	2023	2023	2	VC!E17299
VCFTA	2024	2024	0	VC!F17299

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17299
VCFTA	2026	2026	0	VC!H17299
VCFTA	2027	2027	0	VC!I17299
VN-EAEU	2022	2022	0	EAV!D17275
VN-EAEU	2023	2023	0	EAV!E17275
VN-EAEU	2024	2024	0	EAV!F17275
VN-EAEU	2025	2025	0	EAV!G17275
VN-EAEU	2026	2026	0	EAV!H17275
VN-EAEU	2027	2027	0	EAV!I17275
AHKFTA	2022	2022	12	AKH!D17270
AHKFTA	2023	2023	8	AKH!E17270
AHKFTA	2024	2024	8	AKH!F17270
AHKFTA	2025	2025	4	AKH!G17270
AHKFTA	2026	2026	4	AKH!H17270
AHKFTA	2027	2027	0	AKH!I17270
EVFTA	2022	2022	5	EV-NK!D17300
EVFTA	2023	2023	0	EV-NK!E17300
EVFTA	2024	2024	0	EV-NK!F17300
EVFTA	2025	2025	0	EV-NK!G17300
EVFTA	2026	2026	0	EV-NK!H17300
EVFTA	2027	2027	0	EV-NK!I17300
UKVFTA	2022	2022	5	UKV!D17299
UKVFTA	2023	2023	0	UKV!E17299
UKVFTA	2024	2024	0	UKV!F17299
UKVFTA	2025	2025	0	UKV!G17299
UKVFTA	2026	2026	0	UKV!H17299

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17299
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17393
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17393
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17393
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17393
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17393
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17393
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17393
RCEP A	2022	2022	0	RCEPT-A!D17262
RCEP A	2023	2023	0	RCEPT-A!E17262
RCEP A	2024	2024	0	RCEPT-A!F17262
RCEP A	2025	2025	0	RCEPT-A!G17262
RCEP A	2026	2026	0	RCEPT-A!H17262
RCEP A	2027	2027	0	RCEPT-A!I17262
RCEP B	2022	2022	0	B!D17262
RCEP B	2023	2023	0	B!E17262
RCEP B	2024	2024	0	B!F17262
RCEP B	2025	2025	0	B!G17262
RCEP B	2026	2026	0	B!H17262
RCEP B	2027	2027	0	B!I17262
RCEP C	2022	2022	0	C!D17260
RCEP C	2023	2023	0	C!E17260
RCEP C	2024	2024	0	C!F17260
RCEP C	2025	2025	0	C!G17260
RCEP C	2026	2026	0	C!H17260
RCEP C	2027	2027	0	C!I17260

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D17259
RCEP D	2023	2023	0	D!E17259
RCEP D	2024	2024	0	D!F17259
RCEP D	2025	2025	0	D!G17259
RCEP D	2026	2026	0	D!H17259
RCEP D	2027	2027	0	D!I17259
RCEP E	2022	2022	0	E!D17263
RCEP E	2023	2023	0	E!E17263
RCEP E	2024	2024	0	E!F17263
RCEP E	2025	2025	0	E!G17263
RCEP E	2026	2026	0	E!H17263
RCEP E	2027	2027	0	E!I17263
RCEP F	2022	2022	0	F!D17262
RCEP F	2023	2023	0	F!E17262
RCEP F	2024	2024	0	F!F17262
RCEP F	2025	2025	0	F!G17262
RCEP F	2026	2026	0	F!H17262
RCEP F	2027	2027	0	F!I17262
VIFTA	2024	2024	18	VI!F16189
VIFTA	2025	2025	16	VI!G16189
VIFTA	2026	2026	14	VI!H16189
VIFTA	2027	2027	12	VI!I16189

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 9004.90 has 3 lines; 9004.90.90 is distinguished from its siblings by: Other.	9004.90.10 Corrective spectacles; 9004.90.50 Protective goggles	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 9004.90.90. 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 20% for 9004.90.90 was checked against BT2026 (cell BT2026!N17947), 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.