Vietnam Tariff Intelligence

HS 9006.91.90 detail

HS code	9006.91.90
Description	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39 / - Parts and accessories: / - - For cameras: / - - - Other
Unit	chiếc/bộ
Generated	11/11/2026 13:05:44
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/90069190/

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!K17980
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N17980
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17980
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!E17283

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17212
ATIGA	2023	2023	0	AT!F17212
ATIGA	2024	2024	0	AT!G17212
ATIGA	2025	2025	0	AT!H17212
ATIGA	2026	2026	0	AT!I17212
ATIGA	2027	2027	0	AT!J17212
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17268
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17268
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17268
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17268
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17268
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17268
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17269
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17269
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17269
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17269
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17269
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17269
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17274
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17230
AIFTA	30/12/2022	2022	0	AI!F17226
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17226
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17226
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17226
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17226
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17226

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17272
VKFTA	2023	2023	0	VK!F17272
VKFTA	2024	2024	0	VK!G17272
VKFTA	2025	2025	0	VK!H17272
VKFTA	2026	2026	0	VK!I17272
VKFTA	2027	2027	0	VK!J17272
VCFTA	2022	2022	0	VC!D17334
VCFTA	2023	2023	0	VC!E17334
VCFTA	2024	2024	0	VC!F17334
VCFTA	2025	2025	0	VC!G17334
VCFTA	2026	2026	0	VC!H17334
VCFTA	2027	2027	0	VC!I17334
VN-EAEU	2022	2022	0	EAV!D17310
VN-EAEU	2023	2023	0	EAV!E17310
VN-EAEU	2024	2024	0	EAV!F17310
VN-EAEU	2025	2025	0	EAV!G17310
VN-EAEU	2026	2026	0	EAV!H17310
VN-EAEU	2027	2027	0	EAV!I17310
AHKFTA	2022	2022	0	AKH!D17305
AHKFTA	2023	2023	0	AKH!E17305
AHKFTA	2024	2024	0	AKH!F17305
AHKFTA	2025	2025	0	AKH!G17305
AHKFTA	2026	2026	0	AKH!H17305
AHKFTA	2027	2027	0	AKH!I17305
EVFTA	2022	2022	0	EV-NK!D17335
EVFTA	2023	2023	0	EV-NK!E17335

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F17335
EVFTA	2025	2025	0	EV-NK!G17335
EVFTA	2026	2026	0	EV-NK!H17335
EVFTA	2027	2027	0	EV-NK!I17335
UKVFTA	2022	2022	0	UKV!D17334
UKVFTA	2023	2023	0	UKV!E17334
UKVFTA	2024	2024	0	UKV!F17334
UKVFTA	2025	2025	0	UKV!G17334
UKVFTA	2026	2026	0	UKV!H17334
UKVFTA	2027	2027	0	UKV!I17334
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17428
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17428
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17428
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17428
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17428
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17428
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17428
RCEP A	2022	2022	0	RCEPT-A!D17297
RCEP A	2023	2023	0	RCEPT-A!E17297
RCEP A	2024	2024	0	RCEPT-A!F17297
RCEP A	2025	2025	0	RCEPT-A!G17297
RCEP A	2026	2026	0	RCEPT-A!H17297
RCEP A	2027	2027	0	RCEPT-A!I17297
RCEP B	2022	2022	0	B!D17297
RCEP B	2023	2023	0	B!E17297
RCEP B	2024	2024	0	B!F17297

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17297
RCEP B	2026	2026	0	B!H17297
RCEP B	2027	2027	0	B!I17297
RCEP C	2022	2022	0	C!D17295
RCEP C	2023	2023	0	C!E17295
RCEP C	2024	2024	0	C!F17295
RCEP C	2025	2025	0	C!G17295
RCEP C	2026	2026	0	C!H17295
RCEP C	2027	2027	0	C!I17295
RCEP D	2022	2022	0	D!D17294
RCEP D	2023	2023	0	D!E17294
RCEP D	2024	2024	0	D!F17294
RCEP D	2025	2025	0	D!G17294
RCEP D	2026	2026	0	D!H17294
RCEP D	2027	2027	0	D!I17294
RCEP E	2022	2022	0	E!D17298
RCEP E	2023	2023	0	E!E17298
RCEP E	2024	2024	0	E!F17298
RCEP E	2025	2025	0	E!G17298
RCEP E	2026	2026	0	E!H17298
RCEP E	2027	2027	0	E!I17298
RCEP F	2022	2022	0	F!D17297
RCEP F	2023	2023	0	F!E17297
RCEP F	2024	2024	0	F!F17297
RCEP F	2025	2025	0	F!G17297
RCEP F	2026	2026	0	F!H17297

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17297
VIFTA	2024	2024	0	VI!F16222
VIFTA	2025	2025	0	VI!G16222
VIFTA	2026	2026	0	VI!H16222
VIFTA	2027	2027	0	VI!I16222

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 9006.91 has 4 lines; 9006.91.90 is distinguished from its siblings by: Other.	9006.91.10 For laser photoplotters of subheading 9006.59.21; 9006.91.40 Other, for cameras of subheading 9006.40 or 9006.53; 9006.91.50 Other, for cameras of subheading 9006.59.11 or 9006.59.19	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 9006.91.90. 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 0% for 9006.91.90 was checked against BT2026 (cell BT2026!N17980), 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.