Vietnam Tariff Intelligence

HS 9602.00.90 detail

HS code	9602.00.90
Description	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin / - Other
Unit	kg/chiếc
Generated	03/11/2026 12:35:05
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/96020090/

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!K18862
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N18862
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18862
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 (-KH)	0% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E18120
ATIGA	2022	2022	0	AT!E18049
ATIGA	2023	2023	0	AT!F18049
ATIGA	2024	2024	0	AT!G18049
ATIGA	2025	2025	0	AT!H18049
ATIGA	2026	2026	0	AT!I18049
ATIGA	2027	2027	0	AT!J18049
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E18105
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18105
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18105
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18105

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18105
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18105
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E18106
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F18106
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18106
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18106
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18106
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18106
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18111
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18068
AIFTA	30/12/2022	2022	5	AI!F18063
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G18063
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H18063
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I18063
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J18063
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K18063
VKFTA	2022	2022	0	VK!E18111
VKFTA	2023	2023	0	VK!F18111
VKFTA	2024	2024	0	VK!G18111
VKFTA	2025	2025	0	VK!H18111
VKFTA	2026	2026	0	VK!I18111
VKFTA	2027	2027	0	VK!J18111
VCFTA	2022	2022	5	VC!D18175
VCFTA	2023	2023	3	VC!E18175
VCFTA	2024	2024	0	VC!F18175
VCFTA	2025	2025	0	VC!G18175

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H18175
VCFTA	2027	2027	0	VC!I18175
VN-EAEU	2022	2022	0	EAV!D18149
VN-EAEU	2023	2023	0	EAV!E18149
VN-EAEU	2024	2024	0	EAV!F18149
VN-EAEU	2025	2025	0	EAV!G18149
VN-EAEU	2026	2026	0	EAV!H18149
VN-EAEU	2027	2027	0	EAV!I18149
VNCU	2022	2022	0	VNCU!D1073
VNCU	2023 - 2027		0	VNCU!E1073
AHKFTA	2022	2022	12	AKH!D18142
AHKFTA	2023	2023	8	AKH!E18142
AHKFTA	2024	2024	8	AKH!F18142
AHKFTA	2025	2025	4	AKH!G18142
AHKFTA	2026	2026	4	AKH!H18142
AHKFTA	2027	2027	0	AKH!I18142
EVFTA	2022	2022	5	EV-NK!D18172
EVFTA	2023	2023	0	EV-NK!E18172
EVFTA	2024	2024	0	EV-NK!F18172
EVFTA	2025	2025	0	EV-NK!G18172
EVFTA	2026	2026	0	EV-NK!H18172
EVFTA	2027	2027	0	EV-NK!I18172
UKVFTA	2022	2022	5	UKV!D18171
UKVFTA	2023	2023	0	UKV!E18171
UKVFTA	2024	2024	0	UKV!F18171
UKVFTA	2025	2025	0	UKV!G18171

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H18171
UKVFTA	2027	2027	0	UKV!I18171
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18265
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18265
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18265
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18265
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18265
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18265
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18265
RCEP A	2022	2022	18	RCEPT-A!D18136
RCEP A	2023	2023	16	RCEPT-A!E18136
RCEP A	2024	2024	14	RCEPT-A!F18136
RCEP A	2025	2025	12	RCEPT-A!G18136
RCEP A	2026	2026	10	RCEPT-A!H18136
RCEP A	2027	2027	8	RCEPT-A!I18136
RCEP B	2022	2022	18	B!D18136
RCEP B	2023	2023	16	B!E18136
RCEP B	2024	2024	14	B!F18136
RCEP B	2025	2025	12	B!G18136
RCEP B	2026	2026	10	B!H18136
RCEP B	2027	2027	8	B!I18136
RCEP C	2022	2022	18	C!D18134
RCEP C	2023	2023	16	C!E18134
RCEP C	2024	2024	14	C!F18134
RCEP C	2025	2025	12	C!G18134
RCEP C	2026	2026	10	C!H18134

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	8	C!I18134
RCEP D	2022	2022	18,2	D!D18133
RCEP D	2023	2023	16,4	D!E18133
RCEP D	2024	2024	14,5	D!F18133
RCEP D	2025	2025	12,7	D!G18133
RCEP D	2026	2026	10,9	D!H18133
RCEP D	2027	2027	9,1	D!I18133
RCEP E	2022	2022	18	E!D18138
RCEP E	2023	2023	16	E!E18138
RCEP E	2024	2024	14	E!F18138
RCEP E	2025	2025	12	E!G18138
RCEP E	2026	2026	10	E!H18138
RCEP E	2027	2027	8	E!I18138
RCEP F	2022	2022	18	F!D18136
RCEP F	2023	2023	16	F!E18136
RCEP F	2024	2024	14	F!F18136
RCEP F	2025	2025	12	F!G18136
RCEP F	2026	2026	10	F!H18136
RCEP F	2027	2027	8	F!I18136
VIFTA	2024	2024	17.1	VI!F17004
VIFTA	2025	2025	14.3	VI!G17004
VIFTA	2026	2026	11.4	VI!H17004
VIFTA	2027	2027	8.6	VI!I17004

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 9602.00 has 3 lines; 9602.00.90 is distinguished from its siblings by: Other.	9602.00.10 Gelatin capsules for pharmaceutical products; 9602.00.20 Cigar or cigarette cases, tobacco jars; ornamental articles	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 9602.00.90. 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 9602.00.90 was checked against BT2026 (cell BT2026!N18862), 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.