Vietnam Tariff Intelligence

HS 9603.10.20 detail

HS code	9603.10.20
Description	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees) / - Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles: / - - Brooms
Unit	kg/chiếc
Generated	04/11/2026 15:38:30
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/96031020/

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!K18866
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N18866
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18866
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	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
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	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!E18125
ATIGA	2022	2022	0	AT!E18054
ATIGA	2023	2023	0	AT!F18054
ATIGA	2024	2024	0	AT!G18054
ATIGA	2025	2025	0	AT!H18054
ATIGA	2026	2026	0	AT!I18054
ATIGA	2027	2027	0	AT!J18054
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E18110
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18110
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18110
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18110
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18110
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18110
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E18111
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F18111
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18111
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18111
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18111
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18111
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18116
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18073
AIFTA	30/12/2022	2022	0	AI!F18068
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18068
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18068
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18068
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18068
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18068

VKFTA	2022	2022	0	VK!E18116
VKFTA	2023	2023	0	VK!F18116
VKFTA	2024	2024	0	VK!G18116
VKFTA	2025	2025	0	VK!H18116
VKFTA	2026	2026	0	VK!I18116
VKFTA	2027	2027	0	VK!J18116
VCFTA	2022	2022	5	VC!D18180
VCFTA	2023	2023	2	VC!E18180
VCFTA	2024	2024	0	VC!F18180
VCFTA	2025	2025	0	VC!G18180
VCFTA	2026	2026	0	VC!H18180
VCFTA	2027	2027	0	VC!I18180
VN-EAEU	2022	2022	0	EAV!D18154
VN-EAEU	2023	2023	0	EAV!E18154
VN-EAEU	2024	2024	0	EAV!F18154
VN-EAEU	2025	2025	0	EAV!G18154
VN-EAEU	2026	2026	0	EAV!H18154
VN-EAEU	2027	2027	0	EAV!I18154
AHKFTA	2022	2022	15	AKH!D18147
AHKFTA	2023	2023	10	AKH!E18147
AHKFTA	2024	2024	10	AKH!F18147
AHKFTA	2025	2025	5	AKH!G18147
AHKFTA	2026	2026	5	AKH!H18147
AHKFTA	2027	2027	0	AKH!I18147
EVFTA	2022	2022	6,2	EV-NK!D18177
EVFTA	2023	2023	0	EV-NK!E18177
EVFTA	2024	2024	0	EV-NK!F18177

EVFTA	2025	2025	0	EV-NK!G18177
EVFTA	2026	2026	0	EV-NK!H18177
EVFTA	2027	2027	0	EV-NK!I18177
UKVFTA	2022	2022	6,2	UKV!D18176
UKVFTA	2023	2023	0	UKV!E18176
UKVFTA	2024	2024	0	UKV!F18176
UKVFTA	2025	2025	0	UKV!G18176
UKVFTA	2026	2026	0	UKV!H18176
UKVFTA	2027	2027	0	UKV!I18176
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18270
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18270
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18270
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18270
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18270
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18270
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18270
RCEP A	2022	2022	22,5	RCEPT-A!D18141
RCEP A	2023	2023	20	RCEPT-A!E18141
RCEP A	2024	2024	17,5	RCEPT-A!F18141
RCEP A	2025	2025	15	RCEPT-A!G18141
RCEP A	2026	2026	12,5	RCEPT-A!H18141
RCEP A	2027	2027	10	RCEPT-A!I18141
RCEP B	2022	2022	22,5	B!D18141
RCEP B	2023	2023	20	B!E18141
RCEP B	2024	2024	17,5	B!F18141
RCEP B	2025	2025	15	B!G18141
RCEP B	2026	2026	12,5	B!H18141

RCEP B	2027	2027	10	B!I18141
RCEP C	2022	2022	22,5	C!D18139
RCEP C	2023	2023	20	C!E18139
RCEP C	2024	2024	17,5	C!F18139
RCEP C	2025	2025	15	C!G18139
RCEP C	2026	2026	12,5	C!H18139
RCEP C	2027	2027	10	C!I18139
RCEP D	2022	2022	22,7	D!D18138
RCEP D	2023	2023	20,5	D!E18138
RCEP D	2024	2024	18,2	D!F18138
RCEP D	2025	2025	15,9	D!G18138
RCEP D	2026	2026	13,6	D!H18138
RCEP D	2027	2027	11,4	D!I18138
RCEP E	2022	2022	22,5	E!D18143
RCEP E	2023	2023	20	E!E18143
RCEP E	2024	2024	17,5	E!F18143
RCEP E	2025	2025	15	E!G18143
RCEP E	2026	2026	12,5	E!H18143
RCEP E	2027	2027	10	E!I18143
RCEP F	2022	2022	22,5	F!D18141
RCEP F	2023	2023	20	F!E18141
RCEP F	2024	2024	17,5	F!F18141
RCEP F	2025	2025	15	F!G18141
RCEP F	2026	2026	12,5	F!H18141
RCEP F	2027	2027	10	F!I18141
VIFTA	2024	2024	21.4	VI!F17008
VIFTA	2025	2025	17.9	VI!G17008

VIFTA	2026	2026	14.3	VI!H17008
VIFTA	2027	2027	10.7	VI!I17008

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 9603.10 has 2 lines; 9603.10.20 is distinguished from its siblings by: Brooms.	9603.10.10 Brushes	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 9603.10.20. 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 25% for 9603.10.20 was checked against BT2026 (cell BT2026!N18866), 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.