Vietnam Tariff Intelligence

HS 9603.90.40 detail

HS code	9603.90.40
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) / - Other: / - - Other brushes
Unit	kg/chiếc
Generated	05/11/2026 13:47:26
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/96039040/

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!K18876
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N18876
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18876
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
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
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17.5%	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!E18135
ATIGA	2022	2022	0	AT!E18064
ATIGA	2023	2023	0	AT!F18064
ATIGA	2024	2024	0	AT!G18064
ATIGA	2025	2025	0	AT!H18064
ATIGA	2026	2026	0	AT!I18064
ATIGA	2027	2027	0	AT!J18064
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E18120
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18120
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18120
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18120

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18120
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18120
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18121
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18121
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18121
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18121
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18121
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18121
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18126
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18083
AIFTA	30/12/2022	2022	0	AI!F18078
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18078
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18078
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18078
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18078
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18078
VKFTA	2022	2022	0	VK!E18126
VKFTA	2023	2023	0	VK!F18126
VKFTA	2024	2024	0	VK!G18126
VKFTA	2025	2025	0	VK!H18126
VKFTA	2026	2026	0	VK!I18126
VKFTA	2027	2027	0	VK!J18126
VCFTA	2022	2022	5	VC!D18190
VCFTA	2023	2023	2	VC!E18190
VCFTA	2024	2024	0	VC!F18190
VCFTA	2025	2025	0	VC!G18190

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H18190
VCFTA	2027	2027	0	VC!I18190
VN-EAEU	2022	2022	0	EAV!D18164
VN-EAEU	2023	2023	0	EAV!E18164
VN-EAEU	2024	2024	0	EAV!F18164
VN-EAEU	2025	2025	0	EAV!G18164
VN-EAEU	2026	2026	0	EAV!H18164
VN-EAEU	2027	2027	0	EAV!I18164
AHKFTA	2022	2022	15	AKH!D18157
AHKFTA	2023	2023	10	AKH!E18157
AHKFTA	2024	2024	10	AKH!F18157
AHKFTA	2025	2025	5	AKH!G18157
AHKFTA	2026	2026	5	AKH!H18157
AHKFTA	2027	2027	0	AKH!I18157
EVFTA	2022	2022	6,2	EV-NK!D18187
EVFTA	2023	2023	0	EV-NK!E18187
EVFTA	2024	2024	0	EV-NK!F18187
EVFTA	2025	2025	0	EV-NK!G18187
EVFTA	2026	2026	0	EV-NK!H18187
EVFTA	2027	2027	0	EV-NK!I18187
UKVFTA	2022	2022	6,2	UKV!D18186
UKVFTA	2023	2023	0	UKV!E18186
UKVFTA	2024	2024	0	UKV!F18186
UKVFTA	2025	2025	0	UKV!G18186
UKVFTA	2026	2026	0	UKV!H18186
UKVFTA	2027	2027	0	UKV!I18186

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18280
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18280
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18280
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18280
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18280
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18280
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18280
RCEP A	2022	2022	0	RCEPT-A!D18151
RCEP A	2023	2023	0	RCEPT-A!E18151
RCEP A	2024	2024	0	RCEPT-A!F18151
RCEP A	2025	2025	0	RCEPT-A!G18151
RCEP A	2026	2026	0	RCEPT-A!H18151
RCEP A	2027	2027	0	RCEPT-A!I18151
RCEP B	2022	2022	0	B!D18151
RCEP B	2023	2023	0	B!E18151
RCEP B	2024	2024	0	B!F18151
RCEP B	2025	2025	0	B!G18151
RCEP B	2026	2026	0	B!H18151
RCEP B	2027	2027	0	B!I18151
RCEP C	2022	2022	0	C!D18149
RCEP C	2023	2023	0	C!E18149
RCEP C	2024	2024	0	C!F18149
RCEP C	2025	2025	0	C!G18149
RCEP C	2026	2026	0	C!H18149
RCEP C	2027	2027	0	C!I18149
RCEP D	2022	2022	0	D!D18148

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E18148
RCEP D	2024	2024	0	D!F18148
RCEP D	2025	2025	0	D!G18148
RCEP D	2026	2026	0	D!H18148
RCEP D	2027	2027	0	D!I18148
RCEP E	2022	2022	0	E!D18153
RCEP E	2023	2023	0	E!E18153
RCEP E	2024	2024	0	E!F18153
RCEP E	2025	2025	0	E!G18153
RCEP E	2026	2026	0	E!H18153
RCEP E	2027	2027	0	E!I18153
RCEP F	2022	2022	0	F!D18151
RCEP F	2023	2023	0	F!E18151
RCEP F	2024	2024	0	F!F18151
RCEP F	2025	2025	0	F!G18151
RCEP F	2026	2026	0	F!H18151
RCEP F	2027	2027	0	F!I18151
VIFTA	2024	2024	22.5	VI!F17018
VIFTA	2025	2025	20	VI!G17018
VIFTA	2026	2026	17.5	VI!H17018
VIFTA	2027	2027	15	VI!I17018

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9603.90 has 4 lines; 9603.90.40 is distinguished from its siblings by: Other brushes.	9603.90.10 Prepared knots and tufts for broom or brush making; 9603.90.20 Hand-operated mechanical floor sweepers, not motorised; 9603.90.90 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 9603.90.40. 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 9603.90.40 was checked against BT2026 (cell BT2026!N18876), 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

Item policy

Item policy
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)

Item policy
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.