Vietnam Tariff Intelligence

HS 9608.40.00 detail

HS code	9608.40.00
Description	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09 / - Propelling or sliding pencils
Unit	chiếc
Generated	05/11/2026 20:55:24
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/96084000/

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!K18906
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N18906
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18906
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
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	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!E18170

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E18099
ATIGA	2023	2023	0	AT!F18099
ATIGA	2024	2024	0	AT!G18099
ATIGA	2025	2025	0	AT!H18099
ATIGA	2026	2026	0	AT!I18099
ATIGA	2027	2027	0	AT!J18099
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E18155
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18155
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18155
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18155
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18155
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18155
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E18156
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F18156
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18156
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18156
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18156
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18156
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18161
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18118
AIFTA	30/12/2022	2022	0	AI!F18113
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18113
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18113
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18113
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18113
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18113

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E18161
VKFTA	2023	2023	0	VK!F18161
VKFTA	2024	2024	0	VK!G18161
VKFTA	2025	2025	0	VK!H18161
VKFTA	2026	2026	0	VK!I18161
VKFTA	2027	2027	0	VK!J18161
VCFTA	2022	2022	5	VC!D18225
VCFTA	2023	2023	2	VC!E18225
VCFTA	2024	2024	0	VC!F18225
VCFTA	2025	2025	0	VC!G18225
VCFTA	2026	2026	0	VC!H18225
VCFTA	2027	2027	0	VC!I18225
VN-EAEU	2022	2022	0	EAV!D18199
VN-EAEU	2023	2023	0	EAV!E18199
VN-EAEU	2024	2024	0	EAV!F18199
VN-EAEU	2025	2025	0	EAV!G18199
VN-EAEU	2026	2026	0	EAV!H18199
VN-EAEU	2027	2027	0	EAV!I18199
AHKFTA	2022	2022	15	AKH!D18192
AHKFTA	2023	2023	10	AKH!E18192
AHKFTA	2024	2024	10	AKH!F18192
AHKFTA	2025	2025	5	AKH!G18192
AHKFTA	2026	2026	5	AKH!H18192
AHKFTA	2027	2027	0	AKH!I18192
EVFTA	2022	2022	6,2	EV-NK!D18222
EVFTA	2023	2023	0	EV-NK!E18222

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F18222
EVFTA	2025	2025	0	EV-NK!G18222
EVFTA	2026	2026	0	EV-NK!H18222
EVFTA	2027	2027	0	EV-NK!I18222
UKVFTA	2022	2022	6,2	UKV!D18221
UKVFTA	2023	2023	0	UKV!E18221
UKVFTA	2024	2024	0	UKV!F18221
UKVFTA	2025	2025	0	UKV!G18221
UKVFTA	2026	2026	0	UKV!H18221
UKVFTA	2027	2027	0	UKV!I18221
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18315
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18315
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18315
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18315
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18315
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18315
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18315
RCEP A	2022	2022	0	RCEPT-A!D18186
RCEP A	2023	2023	0	RCEPT-A!E18186
RCEP A	2024	2024	0	RCEPT-A!F18186
RCEP A	2025	2025	0	RCEPT-A!G18186
RCEP A	2026	2026	0	RCEPT-A!H18186
RCEP A	2027	2027	0	RCEPT-A!I18186
RCEP B	2022	2022	0	B!D18186
RCEP B	2023	2023	0	B!E18186
RCEP B	2024	2024	0	B!F18186

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G18186
RCEP B	2026	2026	0	B!H18186
RCEP B	2027	2027	0	B!I18186
RCEP C	2022	2022	0	C!D18184
RCEP C	2023	2023	0	C!E18184
RCEP C	2024	2024	0	C!F18184
RCEP C	2025	2025	0	C!G18184
RCEP C	2026	2026	0	C!H18184
RCEP C	2027	2027	0	C!I18184
RCEP D	2022	2022	0	D!D18183
RCEP D	2023	2023	0	D!E18183
RCEP D	2024	2024	0	D!F18183
RCEP D	2025	2025	0	D!G18183
RCEP D	2026	2026	0	D!H18183
RCEP D	2027	2027	0	D!I18183
RCEP E	2022	2022	0	E!D18188
RCEP E	2023	2023	0	E!E18188
RCEP E	2024	2024	0	E!F18188
RCEP E	2025	2025	0	E!G18188
RCEP E	2026	2026	0	E!H18188
RCEP E	2027	2027	0	E!I18188
RCEP F	2022	2022	0	F!D18186
RCEP F	2023	2023	0	F!E18186
RCEP F	2024	2024	0	F!F18186
RCEP F	2025	2025	0	F!G18186
RCEP F	2026	2026	0	F!H18186

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I18186
VIFTA	2024	2024	21.4	VI!F17048
VIFTA	2025	2025	17.9	VI!G17048
VIFTA	2026	2026	14.3	VI!H17048
VIFTA	2027	2027	10.7	VI!I17048

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
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 9608.40.00. 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 9608.40.00 was checked against BT2026 (cell BT2026!N18906), 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 hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)

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.