

HS 9609.90.10 detail

|                     |                                                                                                                                                                                                  |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 9609.90.10                                                                                                                                                                                       |
| Description         | Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks / - Other: / - - Slate pencils for school slates |
| Unit                | kg/chiếc                                                                                                                                                                                         |
| Generated           | 31/10/2026 04:33:00                                                                                                                                                                              |
| 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                | <a href="https://mail.vietnamtariff.com/hs-code/96099010/">https://mail.vietnamtariff.com/hs-code/96099010/</a>                                                                                  |

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!K18926 |
| Preferential (MFN)   | 25           | 25%                        | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N18926 |
| VAT                  | 5/8/10       | 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q18926 |
| 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!E18191 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| ATIGA   | 2022                                   | 2022 | 0            | AT!E18120   |
| ATIGA   | 2023                                   | 2023 | 0            | AT!F18120   |
| ATIGA   | 2024                                   | 2024 | 0            | AT!G18120   |
| ATIGA   | 2025                                   | 2025 | 0            | AT!H18120   |
| ATIGA   | 2026                                   | 2026 | 0            | AT!I18120   |
| ATIGA   | 2027                                   | 2027 | 0            | AT!J18120   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 2            | AJ!E18176   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F18176   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G18176   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H18176   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I18176   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J18176   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 4            | VJ!E18177   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2            | VJ!F18177   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G18177   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H18177   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I18177   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J18177   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F18182   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H18139 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F18134   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G18134   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H18134   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I18134   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J18134   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K18134   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VKFTA   | 2022   | 2022 | 0            | VK!E18182    |
| VKFTA   | 2023   | 2023 | 0            | VK!F18182    |
| VKFTA   | 2024   | 2024 | 0            | VK!G18182    |
| VKFTA   | 2025   | 2025 | 0            | VK!H18182    |
| VKFTA   | 2026   | 2026 | 0            | VK!I18182    |
| VKFTA   | 2027   | 2027 | 0            | VK!J18182    |
| VCFTA   | 2022   | 2022 | 5            | VC!D18246    |
| VCFTA   | 2023   | 2023 | 2            | VC!E18246    |
| VCFTA   | 2024   | 2024 | 0            | VC!F18246    |
| VCFTA   | 2025   | 2025 | 0            | VC!G18246    |
| VCFTA   | 2026   | 2026 | 0            | VC!H18246    |
| VCFTA   | 2027   | 2027 | 0            | VC!I18246    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D18220   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E18220   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F18220   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G18220   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H18220   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I18220   |
| AHKFTA  | 2022   | 2022 | 15           | AKH!D18213   |
| AHKFTA  | 2023   | 2023 | 10           | AKH!E18213   |
| AHKFTA  | 2024   | 2024 | 10           | AKH!F18213   |
| AHKFTA  | 2025   | 2025 | 5            | AKH!G18213   |
| AHKFTA  | 2026   | 2026 | 5            | AKH!H18213   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I18213   |
| EVFTA   | 2022   | 2022 | 6,2          | EV-NK!D18243 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E18243 |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| EVFTA  | 2024   | 2024           | 0            | EV-NK!F18243   |
| EVFTA  | 2025   | 2025           | 0            | EV-NK!G18243   |
| EVFTA  | 2026   | 2026           | 0            | EV-NK!H18243   |
| EVFTA  | 2027   | 2027           | 0            | EV-NK!I18243   |
| UKVFTA | 2022   | 2022           | 6,2          | UKV!D18242     |
| UKVFTA | 2023   | 2023           | 0            | UKV!E18242     |
| UKVFTA | 2024   | 2024           | 0            | UKV!F18242     |
| UKVFTA | 2025   | 2025           | 0            | UKV!G18242     |
| UKVFTA | 2026   | 2026           | 0            | UKV!H18242     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I18242     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D18336   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E18336   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F18336   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G18336   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H18336   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I18336   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J18336   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D18207 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E18207 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F18207 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G18207 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H18207 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I18207 |
| RCEP B | 2022   | 2022           | 0            | B!D18207       |
| RCEP B | 2023   | 2023           | 0            | B!E18207       |
| RCEP B | 2024   | 2024           | 0            | B!F18207       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP B | 2025   | 2025 | 0            | B!G18207 |
| RCEP B | 2026   | 2026 | 0            | B!H18207 |
| RCEP B | 2027   | 2027 | 0            | B!I18207 |
| RCEP C | 2022   | 2022 | 0            | C!D18205 |
| RCEP C | 2023   | 2023 | 0            | C!E18205 |
| RCEP C | 2024   | 2024 | 0            | C!F18205 |
| RCEP C | 2025   | 2025 | 0            | C!G18205 |
| RCEP C | 2026   | 2026 | 0            | C!H18205 |
| RCEP C | 2027   | 2027 | 0            | C!I18205 |
| RCEP D | 2022   | 2022 | 0            | D!D18204 |
| RCEP D | 2023   | 2023 | 0            | D!E18204 |
| RCEP D | 2024   | 2024 | 0            | D!F18204 |
| RCEP D | 2025   | 2025 | 0            | D!G18204 |
| RCEP D | 2026   | 2026 | 0            | D!H18204 |
| RCEP D | 2027   | 2027 | 0            | D!I18204 |
| RCEP E | 2022   | 2022 | 0            | E!D18209 |
| RCEP E | 2023   | 2023 | 0            | E!E18209 |
| RCEP E | 2024   | 2024 | 0            | E!F18209 |
| RCEP E | 2025   | 2025 | 0            | E!G18209 |
| RCEP E | 2026   | 2026 | 0            | E!H18209 |
| RCEP E | 2027   | 2027 | 0            | E!I18209 |
| RCEP F | 2022   | 2022 | 0            | F!D18207 |
| RCEP F | 2023   | 2023 | 0            | F!E18207 |
| RCEP F | 2024   | 2024 | 0            | F!F18207 |
| RCEP F | 2025   | 2025 | 0            | F!G18207 |
| RCEP F | 2026   | 2026 | 0            | F!H18207 |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP F | 2027   | 2027 | 0            | FII18207  |
| VIFTA  | 2024   | 2024 | 21.4         | VIIF17068 |
| VIFTA  | 2025   | 2025 | 17.9         | VIIG17068 |
| VIFTA  | 2026   | 2026 | 14.3         | VIIH17068 |
| VIFTA  | 2027   | 2027 | 10.7         | VIIL17068 |

## 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 |
| HS-003    | YELLOW | Classification Review Required – similar lines exist       | Subheading 9609.90 has 4 lines; 9609.90.10 is distinguished from its siblings by: Slate pencils for school slates.                                 | 9609.90.30 Pencils and crayons other than those of subheading 9609.10; 9609.90.91 Writing or drawing chalks; 9609.90.99 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 "5/8/10".                                                                                                                     |                                                                                                                               | 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 9609.90.10. This does NOT mean there is no risk.                                                       |                                                                                                                               |                                | Check the MOIT Trade Remedies Authority database.                                               | Not verified – check required                     |

| Risk code | Level | Risk name                      | Description                                                                                           | Related data | Legal reference | Recommended action                                                                                       | Verification status                    |
|-----------|-------|--------------------------------|-------------------------------------------------------------------------------------------------------|--------------|-----------------|----------------------------------------------------------------------------------------------------------|----------------------------------------|
| DQ-001    | GREEN | MFN rate present in the source | The MFN rate 25% for 9609.90.10 was checked against BT2026 (cell BT2026!N18926), 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.