Vietnam Tariff Intelligence

HS 9702.90.00 detail

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Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K19034
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N19034
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q19034
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E18299
ATIGA	2022	2022	0	AT!E18228
ATIGA	2023	2023	0	AT!F18228
ATIGA	2024	2024	0	AT!G18228
ATIGA	2025	2025	0	AT!H18228
ATIGA	2026	2026	0	AT!I18228
ATIGA	2027	2027	0	AT!J18228
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E18284
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18284
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18284

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18284
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18284
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18284
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18285
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18285
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18285
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18285
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18285
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18285
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18290
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18247
AIFTA	30/12/2022	2022	0	AI!F18242
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18242
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18242
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18242
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18242
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18242
VKFTA	2022	2022	0	VK!E18290
VKFTA	2023	2023	0	VK!F18290
VKFTA	2024	2024	0	VK!G18290
VKFTA	2025	2025	0	VK!H18290
VKFTA	2026	2026	0	VK!I18290
VKFTA	2027	2027	0	VK!J18290
VCFTA	2022	2022	0	VC!D18354
VCFTA	2023	2023	0	VC!E18354
VCFTA	2024	2024	0	VC!F18354

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G18354
VCFTA	2026	2026	0	VC!H18354
VCFTA	2027	2027	0	VC!I18354
VN-EAEU	2022	2022	*	EAV!D18328
VN-EAEU	2023	2023	*	EAV!E18328
VN-EAEU	2024	2024	*	EAV!F18328
VN-EAEU	2025	2025	*	EAV!G18328
VN-EAEU	2026	2026	*	EAV!H18328
VN-EAEU	2027	2027	*	EAV!I18328
AHKFTA	2022	2022	0	AKH!D18321
AHKFTA	2023	2023	0	AKH!E18321
AHKFTA	2024	2024	0	AKH!F18321
AHKFTA	2025	2025	0	AKH!G18321
AHKFTA	2026	2026	0	AKH!H18321
AHKFTA	2027	2027	0	AKH!I18321
EVFTA	2022	2022	0	EV-NK!D18351
EVFTA	2023	2023	0	EV-NK!E18351
EVFTA	2024	2024	0	EV-NK!F18351
EVFTA	2025	2025	0	EV-NK!G18351
EVFTA	2026	2026	0	EV-NK!H18351
EVFTA	2027	2027	0	EV-NK!I18351
UKVFTA	2022	2022	0	UKV!D18350
UKVFTA	2023	2023	0	UKV!E18350
UKVFTA	2024	2024	0	UKV!F18350
UKVFTA	2025	2025	0	UKV!G18350
UKVFTA	2026	2026	0	UKV!H18350

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I18350
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18444
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18444
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18444
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18444
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18444
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18444
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18444
RCEP A	2022	2022	0	RCEPT-A!D18315
RCEP A	2023	2023	0	RCEPT-A!E18315
RCEP A	2024	2024	0	RCEPT-A!F18315
RCEP A	2025	2025	0	RCEPT-A!G18315
RCEP A	2026	2026	0	RCEPT-A!H18315
RCEP A	2027	2027	0	RCEPT-A!I18315
RCEP B	2022	2022	0	B!D18315
RCEP B	2023	2023	0	B!E18315
RCEP B	2024	2024	0	B!F18315
RCEP B	2025	2025	0	B!G18315
RCEP B	2026	2026	0	B!H18315
RCEP B	2027	2027	0	B!I18315
RCEP C	2022	2022	0	C!D18313
RCEP C	2023	2023	0	C!E18313
RCEP C	2024	2024	0	C!F18313
RCEP C	2025	2025	0	C!G18313
RCEP C	2026	2026	0	C!H18313
RCEP C	2027	2027	0	C!I18313

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D18312
RCEP D	2023	2023	0	D!E18312
RCEP D	2024	2024	0	D!F18312
RCEP D	2025	2025	0	D!G18312
RCEP D	2026	2026	0	D!H18312
RCEP D	2027	2027	0	D!I18312
RCEP E	2022	2022	0	E!D18317
RCEP E	2023	2023	0	E!E18317
RCEP E	2024	2024	0	E!F18317
RCEP E	2025	2025	0	E!G18317
RCEP E	2026	2026	0	E!H18317
RCEP E	2027	2027	0	E!I18317
RCEP F	2022	2022	0	F!D18315
RCEP F	2023	2023	0	F!E18315
RCEP F	2024	2024	0	F!F18315
RCEP F	2025	2025	0	F!G18315
RCEP F	2026	2026	0	F!H18315
RCEP F	2027	2027	0	F!I18315
VIFTA	2024	2024	0	VI!F17164
VIFTA	2025	2025	0	VI!G17164
VIFTA	2026	2026	0	VI!H17164
VIFTA	2027	2027	0	VI!I17164

Advisory & warnings

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

HS-004	YELLOW	HS code introduced in the 2023 nomenclature	9702.90.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9702.90.00	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 9702.90.00. 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 0% for 9702.90.00 was checked against BT2026 (cell BT2026!N19034), 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.