Vietnam Tariff Intelligence

HS 7002.32.40 detail

HS code	7002.32.40
Description	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked / - Tubes: / - - Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0oC to 300oC: / - - - Other, of clear neutral borosilicate glass, with a diameter of 3 mm or more but not more than 22 mm
Unit	kg
Generated	04/11/2026 16:30:07
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/70023240/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10433
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N10433
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10433
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	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	3.5	3.5%	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!E9908

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E9859
ATIGA	2023	2023	0	AT!F9859
ATIGA	2024	2024	0	AT!G9859
ATIGA	2025	2025	0	AT!H9859
ATIGA	2026	2026	0	AT!I9859
ATIGA	2027	2027	0	AT!J9859
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9911
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9911
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9911
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9911
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9911
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9911
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9912
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9912
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9912
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9912
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9912
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9912
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9913
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9865
AIFTA	30/12/2022	2022	0	AI!F9871
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9871
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9871
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9871
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9871
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9871

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E9896
VKFTA	2023	2023	0	VK!F9896
VKFTA	2024	2024	0	VK!G9896
VKFTA	2025	2025	0	VK!H9896
VKFTA	2026	2026	0	VK!I9896
VKFTA	2027	2027	0	VK!J9896
VCFTA	2022	2022	3	VC!D9943
VCFTA	2023	2023	1	VC!E9943
VCFTA	2024	2024	0	VC!F9943
VCFTA	2025	2025	0	VC!G9943
VCFTA	2026	2026	0	VC!H9943
VCFTA	2027	2027	0	VC!I9943
VN-EAEU	2022	2022	0	EAV!D9934
VN-EAEU	2023	2023	0	EAV!E9934
VN-EAEU	2024	2024	0	EAV!F9934
VN-EAEU	2025	2025	0	EAV!G9934
VN-EAEU	2026	2026	0	EAV!H9934
VN-EAEU	2027	2027	0	EAV!I9934
AHKFTA	2022	2022	3	AKH!D9934
AHKFTA	2023	2023	2	AKH!E9934
AHKFTA	2024	2024	2	AKH!F9934
AHKFTA	2025	2025	1	AKH!G9934
AHKFTA	2026	2026	1	AKH!H9934
AHKFTA	2027	2027	0	AKH!I9934
EVFTA	2022	2022	0	EV-NK!D9945
EVFTA	2023	2023	0	EV-NK!E9945

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F9945
EVFTA	2025	2025	0	EV-NK!G9945
EVFTA	2026	2026	0	EV-NK!H9945
EVFTA	2027	2027	0	EV-NK!I9945
UKVFTA	2022	2022	0	UKV!D9944
UKVFTA	2023	2023	0	UKV!E9944
UKVFTA	2024	2024	0	UKV!F9944
UKVFTA	2025	2025	0	UKV!G9944
UKVFTA	2026	2026	0	UKV!H9944
UKVFTA	2027	2027	0	UKV!I9944
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9891
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9891
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9891
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9891
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9891
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9891
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9891
RCEP A	2022	2022	0	RCEPT-A!D9928
RCEP A	2023	2023	0	RCEPT-A!E9928
RCEP A	2024	2024	0	RCEPT-A!F9928
RCEP A	2025	2025	0	RCEPT-A!G9928
RCEP A	2026	2026	0	RCEPT-A!H9928
RCEP A	2027	2027	0	RCEPT-A!I9928
RCEP B	2022	2022	0	B!D9928
RCEP B	2023	2023	0	B!E9928
RCEP B	2024	2024	0	B!F9928

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G9928
RCEP B	2026	2026	0	B!H9928
RCEP B	2027	2027	0	B!I9928
RCEP C	2022	2022	0	C!D9928
RCEP C	2023	2023	0	C!E9928
RCEP C	2024	2024	0	C!F9928
RCEP C	2025	2025	0	C!G9928
RCEP C	2026	2026	0	C!H9928
RCEP C	2027	2027	0	C!I9928
RCEP D	2022	2022	0	D!D9927
RCEP D	2023	2023	0	D!E9927
RCEP D	2024	2024	0	D!F9927
RCEP D	2025	2025	0	D!G9927
RCEP D	2026	2026	0	D!H9927
RCEP D	2027	2027	0	D!I9927
RCEP E	2022	2022	0	E!D9931
RCEP E	2023	2023	0	E!E9931
RCEP E	2024	2024	0	E!F9931
RCEP E	2025	2025	0	E!G9931
RCEP E	2026	2026	0	E!H9931
RCEP E	2027	2027	0	E!I9931
RCEP F	2022	2022	0	F!D9928
RCEP F	2023	2023	0	F!E9928
RCEP F	2024	2024	0	F!F9928
RCEP F	2025	2025	0	F!G9928
RCEP F	2026	2026	0	F!H9928

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I9928
VIFTA	2024	2024	4,5	VI!F9180
VIFTA	2025	2025	4	VI!G9180
VIFTA	2026	2026	3.5	VI!H9180
VIFTA	2027	2027	3	VI!I9180

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 7002.32 has 4 lines; 7002.32.40 is distinguished from its siblings by: Other, of clear neutral borosilicate glass, with a diameter of 3 mm or more but not more than 22 mm.	7002.32.10 Of a kind used to manufacture vacuum tubes; 7002.32.30 Borosilicate glass tubes of a kind used to manufacture phial/ ampoules; 7002.32.90 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 7002.32.40. 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 5% for 7002.32.40 was checked against BT2026 (cell BT2026!N10433), 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.