Vietnam Tariff Intelligence

# HS 7004.20.90 detail

| | |
|---|---|
| **HS code** | 7004.20.90 |
| **Description** | Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked / - Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer: / - - Other |
| **Unit** | m2/chiếc |
| **Generated** | 11/11/2026 11:09:28 |
| **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/70042090/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 60 | 60% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K10459 |
| Preferential (MFN) | 40 | 40% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N10459 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q10459 |
| 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 |
|---|---|---|---|---|---|---|---|
| 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 |
| 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 |
| AKFTA | 5 | 5% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| EVFTA | 5 | 5% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 5 | 5% | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VKFTA | 5 | 5% | Consolidated BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VCFTA | 32 | 32% | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 40 | 40% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 40 | 40% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 40 | 40% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 40 | 40% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 40 | 40% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 40 | 40% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| VIFTA | 40 | 40% | 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 |
| AJCEP | 45 | 45% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| VJEPA | 45 | 45% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| ACFTA | 50 | 50% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA | * | * not eligible | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Not eligible (*) |
| AIFTA | * | * not eligible | Consolidated BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/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) | | 50 | AC!E9936 |
| ATIGA | 2022 | 2022 | 0 | AT!E9887 |
| ATIGA | 2023 | 2023 | 0 | AT!F9887 |
| ATIGA | 2024 | 2024 | 0 | AT!G9887 |
| ATIGA | 2025 | 2025 | 0 | AT!H9887 |
| ATIGA | 2026 | 2026 | 0 | AT!I9887 |
| ATIGA | 2027 | 2027 | 0 | AT!J9887 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 45 | AJ!E9939 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 45 | AJ!F9939 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 45 | AJ!G9939 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 45 | AJ!H9939 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 45 | AJ!I9939 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 45 | AJ!J9939 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 45 | VJ!E9940 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 45 | VJ!F9940 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 45 | VJ!G9940 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 45 | VJ!H9940 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 45 | VJ!I9940 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 45 | VJ!J9940 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F9941 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H9893 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F9899 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G9899 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H9899 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I9899 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J9899 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K9899 |
| VKFTA | 2022 | 2022 | 5 | VK!E9924 |
| VKFTA | 2023 | 2023 | 5 | VK!F9924 |
| VKFTA | 2024 | 2024 | 5 | VK!G9924 |
| VKFTA | 2025 | 2025 | 5 | VK!H9924 |
| VKFTA | 2026 | 2026 | 5 | VK!I9924 |
| VKFTA | 2027 | 2027 | 5 | VK!J9924 |
| VCFTA | 2022 | 2022 | 40 | VC!D9971 |
| VCFTA | 2023 | 2023 | 40 | VC!E9971 |
| VCFTA | 2024 | 2024 | 32 | VC!F9971 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 32 | VC!G9971 |
| VCFTA | 2026 | 2026 | 32 | VC!H9971 |
| VCFTA | 2027 | 2027 | 32 | VC!I9971 |
| VN-EAEU | 2022 | 2022 | 10,9 | EAV!D9962 |
| VN-EAEU | 2023 | 2023 | 7,3 | EAV!E9962 |
| VN-EAEU | 2024 | 2024 | 3,6 | EAV!F9962 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G9962 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H9962 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I9962 |
| AHKFTA | 2022 | 2022 | * | AKH!D9962 |
| AHKFTA | 2023 | 2023 | * | AKH!E9962 |
| AHKFTA | 2024 | 2024 | * | AKH!F9962 |
| AHKFTA | 2025 | 2025 | * | AKH!G9962 |
| AHKFTA | 2026 | 2026 | * | AKH!H9962 |
| AHKFTA | 2027 | 2027 | * | AKH!I9962 |
| EVFTA | 2022 | 2022 | 25 | EV-NK!D9973 |
| EVFTA | 2023 | 2023 | 20 | EV-NK!E9973 |
| EVFTA | 2024 | 2024 | 15 | EV-NK!F9973 |
| EVFTA | 2025 | 2025 | 10 | EV-NK!G9973 |
| EVFTA | 2026 | 2026 | 5 | EV-NK!H9973 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I9973 |
| UKVFTA | 2022 | 2022 | 25 | UKV!D9972 |
| UKVFTA | 2023 | 2023 | 20 | UKV!E9972 |
| UKVFTA | 2024 | 2024 | 15 | UKV!F9972 |
| UKVFTA | 2025 | 2025 | 10 | UKV!G9972 |
| UKVFTA | 2026 | 2026 | 5 | UKV!H9972 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I9972 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D9919 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E9919 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F9919 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G9919 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H9919 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I9919 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J9919 |
| RCEP A | 2022 | 2022 | 40 | RCEPT-A!D9956 |
| RCEP A | 2023 | 2023 | 40 | RCEPT-A!E9956 |
| RCEP A | 2024 | 2024 | 40 | RCEPT-A!F9956 |
| RCEP A | 2025 | 2025 | 40 | RCEPT-A!G9956 |
| RCEP A | 2026 | 2026 | 40 | RCEPT-A!H9956 |
| RCEP A | 2027 | 2027 | 40 | RCEPT-A!I9956 |
| RCEP B | 2022 | 2022 | 40 | B!D9956 |
| RCEP B | 2023 | 2023 | 40 | B!E9956 |
| RCEP B | 2024 | 2024 | 40 | B!F9956 |
| RCEP B | 2025 | 2025 | 40 | B!G9956 |
| RCEP B | 2026 | 2026 | 40 | B!H9956 |
| RCEP B | 2027 | 2027 | 40 | B!I9956 |
| RCEP C | 2022 | 2022 | 40 | C!D9956 |
| RCEP C | 2023 | 2023 | 40 | C!E9956 |
| RCEP C | 2024 | 2024 | 40 | C!F9956 |
| RCEP C | 2025 | 2025 | 40 | C!G9956 |
| RCEP C | 2026 | 2026 | 40 | C!H9956 |
| RCEP C | 2027 | 2027 | 40 | C!I9956 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 40 | D!D9955 |
| RCEP D | 2023 | 2023 | 40 | D!E9955 |
| RCEP D | 2024 | 2024 | 40 | D!F9955 |
| RCEP D | 2025 | 2025 | 40 | D!G9955 |
| RCEP D | 2026 | 2026 | 40 | D!H9955 |
| RCEP D | 2027 | 2027 | 40 | D!I9955 |
| RCEP E | 2022 | 2022 | 40 | E!D9959 |
| RCEP E | 2023 | 2023 | 40 | E!E9959 |
| RCEP E | 2024 | 2024 | 40 | E!F9959 |
| RCEP E | 2025 | 2025 | 40 | E!G9959 |
| RCEP E | 2026 | 2026 | 40 | E!H9959 |
| RCEP E | 2027 | 2027 | 40 | E!I9959 |
| RCEP F | 2022 | 2022 | 40 | F!D9956 |
| RCEP F | 2023 | 2023 | 40 | F!E9956 |
| RCEP F | 2024 | 2024 | 40 | F!F9956 |
| RCEP F | 2025 | 2025 | 40 | F!G9956 |
| RCEP F | 2026 | 2026 | 40 | F!H9956 |
| RCEP F | 2027 | 2027 | 40 | F!I9956 |
| VIFTA | 2024 | 2024 | 40 | VI!F9206 |
| VIFTA | 2025 | 2025 | 40 | VI!G9206 |
| VIFTA | 2026 | 2026 | 40 | VI!H9206 |
| VIFTA | 2027 | 2027 | 40 | VI!I9206 |

## Advisory & warnings

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| FTA-013 | YELLOW | FTA rate not lower than MFN | RCEP (Annex A) 40%, RCEP (Annex B) 40%, RCEP (Annex C) 40%, RCEP (Annex D) 40%, RCEP (Annex E) 40%, RCEP (Annex F) 40%, VIFTA 40%, AJCEP 45%, VJEPA 45%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (40%) in the source tariff – claiming the FTA brings no saving. | MFN 40% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Not verified – check required |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 7004.20 has 3 lines; 7004.20.90 is distinguished from its siblings by: Other. | 7004.20.10 Optical glass, not optically worked; 7004.20.20 Other, in squares or rectangular shape, whether or not one or more corners have been cut | 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 7004.20.90. 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 40% for 7004.20.90 was checked against BT2026 (cell BT2026!N10459), 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.