Vietnam Tariff Intelligence

HS 7005.10.90 detail

HS code	7005.10.90
Description	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked / - Non-wired glass, having an absorbent, reflecting or non-reflecting layer: / - - Other
Unit	m2/chiếc
Generated	10/11/2026 23:11:49
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/70051090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	52.5	52.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10467
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N10467
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10467
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
EVFTA	3,7	3.7%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,7	3.7%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VCFTA	24	24%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VIFTA	24.5	24.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AJCEP	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VJEPA	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	35	35%	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
RCEP (Annex D)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
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!E9945
ATIGA	2022	2022	0	AT!E9896
ATIGA	2023	2023	0	AT!F9896
ATIGA	2024	2024	0	AT!G9896
ATIGA	2025	2025	0	AT!H9896
ATIGA	2026	2026	0	AT!I9896
ATIGA	2027	2027	0	AT!J9896
AJCEP	30/12/2022 - 31/3/2023	2022	30	AJ!E9948
AJCEP	01/4/2023 - 31/3/2024	2023	30	AJ!F9948
AJCEP	01/4/2024 - 31/3/2025	2024	30	AJ!G9948

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	30	AJ!H9948
AJCEP	01/4/2026 - 31/3/2027	2026	30	AJ!I9948
AJCEP	01/4/2027 - 31/3/2028	2027	30	AJ!J9948
VJEPA	30/12/2022 - 31/3/2023	2022	30	VJ!E9949
VJEPA	01/4/2023 - 31/3/2024	2023	30	VJ!F9949
VJEPA	01/4/2024 - 31/3/2025	2024	30	VJ!G9949
VJEPA	01/4/2025 - 31/3/2026	2025	30	VJ!H9949
VJEPA	01/4/2026 - 31/3/2027	2026	30	VJ!I9949
VJEPA	01/4/2027 - 31/3/2028	2027	30	VJ!J9949
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F9950
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9902
AIFTA	30/12/2022	2022	*	AI!F9908
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G9908
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H9908
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I9908
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J9908
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K9908
VKFTA	2022	2022	5	VK!E9933
VKFTA	2023	2023	5	VK!F9933
VKFTA	2024	2024	5	VK!G9933
VKFTA	2025	2025	5	VK!H9933
VKFTA	2026	2026	5	VK!I9933
VKFTA	2027	2027	5	VK!J9933
VCFTA	2022	2022	30	VC!D9980
VCFTA	2023	2023	30	VC!E9980
VCFTA	2024	2024	24	VC!F9980

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	24	VC!G9980
VCFTA	2026	2026	24	VC!H9980
VCFTA	2027	2027	24	VC!I9980
VN-EAEU	2022	2022	8,2	EAV!D9971
VN-EAEU	2023	2023	5,5	EAV!E9971
VN-EAEU	2024	2024	2,7	EAV!F9971
VN-EAEU	2025	2025	0	EAV!G9971
VN-EAEU	2026	2026	0	EAV!H9971
VN-EAEU	2027	2027	0	EAV!I9971
AHKFTA	2022	2022	*	AKH!D9971
AHKFTA	2023	2023	*	AKH!E9971
AHKFTA	2024	2024	*	AKH!F9971
AHKFTA	2025	2025	*	AKH!G9971
AHKFTA	2026	2026	*	AKH!H9971
AHKFTA	2027	2027	*	AKH!I9971
EVFTA	2022	2022	18,7	EV-NK!D9982
EVFTA	2023	2023	15	EV-NK!E9982
EVFTA	2024	2024	11,2	EV-NK!F9982
EVFTA	2025	2025	7,5	EV-NK!G9982
EVFTA	2026	2026	3,7	EV-NK!H9982
EVFTA	2027	2027	0	EV-NK!I9982
UKVFTA	2022	2022	18,7	UKV!D9981
UKVFTA	2023	2023	15	UKV!E9981
UKVFTA	2024	2024	11,2	UKV!F9981
UKVFTA	2025	2025	7,5	UKV!G9981
UKVFTA	2026	2026	3,7	UKV!H9981

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9981
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9928
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9928
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9928
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9928
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9928
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9928
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9928
RCEP A	2022	2022	35	RCEPT-A!D9965
RCEP A	2023	2023	35	RCEPT-A!E9965
RCEP A	2024	2024	35	RCEPT-A!F9965
RCEP A	2025	2025	35	RCEPT-A!G9965
RCEP A	2026	2026	35	RCEPT-A!H9965
RCEP A	2027	2027	35	RCEPT-A!I9965
RCEP B	2022	2022	35	B!D9965
RCEP B	2023	2023	35	B!E9965
RCEP B	2024	2024	35	B!F9965
RCEP B	2025	2025	35	B!G9965
RCEP B	2026	2026	35	B!H9965
RCEP B	2027	2027	35	B!I9965
RCEP C	2022	2022	35	C!D9965
RCEP C	2023	2023	35	C!E9965
RCEP C	2024	2024	35	C!F9965
RCEP C	2025	2025	35	C!G9965
RCEP C	2026	2026	35	C!H9965
RCEP C	2027	2027	35	C!I9965

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	35	D!D9964
RCEP D	2023	2023	35	D!E9964
RCEP D	2024	2024	35	D!F9964
RCEP D	2025	2025	35	D!G9964
RCEP D	2026	2026	35	D!H9964
RCEP D	2027	2027	35	D!I9964
RCEP E	2022	2022	35	E!D9968
RCEP E	2023	2023	35	E!E9968
RCEP E	2024	2024	35	E!F9968
RCEP E	2025	2025	35	E!G9968
RCEP E	2026	2026	35	E!H9968
RCEP E	2027	2027	35	E!I9968
RCEP F	2022	2022	35	F!D9965
RCEP F	2023	2023	35	F!E9965
RCEP F	2024	2024	35	F!F9965
RCEP F	2025	2025	35	F!G9965
RCEP F	2026	2026	35	F!H9965
RCEP F	2027	2027	35	F!I9965
VIFTA	2024	2024	31.5	VI!F9214
VIFTA	2025	2025	28	VI!G9214
VIFTA	2026	2026	24.5	VI!H9214
VIFTA	2027	2027	21	VI!I9214

Advisory & warnings

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

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL trước khi TQ		10/2024/TT-BXD	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 35%, RCEP (Annex B) 35%, RCEP (Annex C) 35%, RCEP (Annex D) 35%, RCEP (Annex E) 35%, RCEP (Annex F) 35%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (35%) in the source tariff – claiming the FTA brings no saving.	MFN 35%		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 7005.10 has 2 lines; 7005.10.90 is distinguished from its siblings by: Other.	7005.10.10 Optical glass, not optically worked	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 7005.10.90. 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 35% for 7005.10.90 was checked against BT2026 (cell BT2026!N10467), 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
SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL trước khi TQ

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.