Vietnam Tariff Intelligence

HS 9002.20.10 detail

HS code	9002.20.10
Description	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked / - Filters: / - - For cinematographic projectors
Unit	kg/chiếc
Generated	30/10/2026 17:49:19
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/90022010/

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!K17930
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N17930
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17930
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
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
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
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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E17229

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17158
ATIGA	2023	2023	0	AT!F17158
ATIGA	2024	2024	0	AT!G17158
ATIGA	2025	2025	0	AT!H17158
ATIGA	2026	2026	0	AT!I17158
ATIGA	2027	2027	0	AT!J17158
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17214
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17214
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17214
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17214
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17214
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17214
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17215
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17215
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17215
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17215
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17215
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17215
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17220
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17176
AIFTA	30/12/2022	2022	0	AI!F17172
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17172
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17172
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17172
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17172
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17172

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17218
VKFTA	2023	2023	0	VK!F17218
VKFTA	2024	2024	0	VK!G17218
VKFTA	2025	2025	0	VK!H17218
VKFTA	2026	2026	0	VK!I17218
VKFTA	2027	2027	0	VK!J17218
VCFTA	2022	2022	0	VC!D17280
VCFTA	2023	2023	0	VC!E17280
VCFTA	2024	2024	0	VC!F17280
VCFTA	2025	2025	0	VC!G17280
VCFTA	2026	2026	0	VC!H17280
VCFTA	2027	2027	0	VC!I17280
VN-EAEU	2022	2022	0	EAV!D17256
VN-EAEU	2023	2023	0	EAV!E17256
VN-EAEU	2024	2024	0	EAV!F17256
VN-EAEU	2025	2025	0	EAV!G17256
VN-EAEU	2026	2026	0	EAV!H17256
VN-EAEU	2027	2027	0	EAV!I17256
AHKFTA	2022	2022	0	AKH!D17251
AHKFTA	2023	2023	0	AKH!E17251
AHKFTA	2024	2024	0	AKH!F17251
AHKFTA	2025	2025	0	AKH!G17251
AHKFTA	2026	2026	0	AKH!H17251
AHKFTA	2027	2027	0	AKH!I17251
EVFTA	2022	2022	0	EV-NK!D17281
EVFTA	2023	2023	0	EV-NK!E17281

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F17281
EVFTA	2025	2025	0	EV-NK!G17281
EVFTA	2026	2026	0	EV-NK!H17281
EVFTA	2027	2027	0	EV-NK!I17281
UKVFTA	2022	2022	0	UKV!D17280
UKVFTA	2023	2023	0	UKV!E17280
UKVFTA	2024	2024	0	UKV!F17280
UKVFTA	2025	2025	0	UKV!G17280
UKVFTA	2026	2026	0	UKV!H17280
UKVFTA	2027	2027	0	UKV!I17280
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17374
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17374
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17374
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17374
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17374
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17374
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17374
RCEP A	2022	2022	0	RCEPT-A!D17243
RCEP A	2023	2023	0	RCEPT-A!E17243
RCEP A	2024	2024	0	RCEPT-A!F17243
RCEP A	2025	2025	0	RCEPT-A!G17243
RCEP A	2026	2026	0	RCEPT-A!H17243
RCEP A	2027	2027	0	RCEPT-A!I17243
RCEP B	2022	2022	0	B!D17243
RCEP B	2023	2023	0	B!E17243
RCEP B	2024	2024	0	B!F17243

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17243
RCEP B	2026	2026	0	B!H17243
RCEP B	2027	2027	0	B!I17243
RCEP C	2022	2022	0	C!D17241
RCEP C	2023	2023	0	C!E17241
RCEP C	2024	2024	0	C!F17241
RCEP C	2025	2025	0	C!G17241
RCEP C	2026	2026	0	C!H17241
RCEP C	2027	2027	0	C!I17241
RCEP D	2022	2022	0	D!D17240
RCEP D	2023	2023	0	D!E17240
RCEP D	2024	2024	0	D!F17240
RCEP D	2025	2025	0	D!G17240
RCEP D	2026	2026	0	D!H17240
RCEP D	2027	2027	0	D!I17240
RCEP E	2022	2022	0	E!D17244
RCEP E	2023	2023	0	E!E17244
RCEP E	2024	2024	0	E!F17244
RCEP E	2025	2025	0	E!G17244
RCEP E	2026	2026	0	E!H17244
RCEP E	2027	2027	0	E!I17244
RCEP F	2022	2022	0	F!D17243
RCEP F	2023	2023	0	F!E17243
RCEP F	2024	2024	0	F!F17243
RCEP F	2025	2025	0	F!G17243
RCEP F	2026	2026	0	F!H17243

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17243
VIFTA	2024	2024	0	VI!F16172
VIFTA	2025	2025	0	VI!G16172
VIFTA	2026	2026	0	VI!H16172
VIFTA	2027	2027	0	VI!I16172

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 9002.20 has 3 lines; 9002.20.10 is distinguished from its siblings by: For cinematographic projectors.	9002.20.20 For cinematographic cameras, photographic cameras and other projectors; 9002.20.90 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 9002.20.10. 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 9002.20.10 was checked against BT2026 (cell BT2026!N17930), 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.