Vietnam Tariff Intelligence

HS 9002.20.90 detail

HS code	9002.20.90
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: / - - Other
Unit	kg/chiếc
Generated	05/11/2026 22:57:01
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/90022090/

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!K17932
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N17932
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17932
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!E17231

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17160
ATIGA	2023	2023	0	AT!F17160
ATIGA	2024	2024	0	AT!G17160
ATIGA	2025	2025	0	AT!H17160
ATIGA	2026	2026	0	AT!I17160
ATIGA	2027	2027	0	AT!J17160
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17216
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17216
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17216
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17216
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17216
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17216
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17217
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17217
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17217
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17217
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17217
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17217
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17222
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17178
AIFTA	30/12/2022	2022	0	AI!F17174
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17174
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17174
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17174
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17174
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17174

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17220
VKFTA	2023	2023	0	VK!F17220
VKFTA	2024	2024	0	VK!G17220
VKFTA	2025	2025	0	VK!H17220
VKFTA	2026	2026	0	VK!I17220
VKFTA	2027	2027	0	VK!J17220
VCFTA	2022	2022	0	VC!D17282
VCFTA	2023	2023	0	VC!E17282
VCFTA	2024	2024	0	VC!F17282
VCFTA	2025	2025	0	VC!G17282
VCFTA	2026	2026	0	VC!H17282
VCFTA	2027	2027	0	VC!I17282
VN-EAEU	2022	2022	0	EAV!D17258
VN-EAEU	2023	2023	0	EAV!E17258
VN-EAEU	2024	2024	0	EAV!F17258
VN-EAEU	2025	2025	0	EAV!G17258
VN-EAEU	2026	2026	0	EAV!H17258
VN-EAEU	2027	2027	0	EAV!I17258
AHKFTA	2022	2022	0	AKH!D17253
AHKFTA	2023	2023	0	AKH!E17253
AHKFTA	2024	2024	0	AKH!F17253
AHKFTA	2025	2025	0	AKH!G17253
AHKFTA	2026	2026	0	AKH!H17253
AHKFTA	2027	2027	0	AKH!I17253
EVFTA	2022	2022	0	EV-NK!D17283
EVFTA	2023	2023	0	EV-NK!E17283

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F17283
EVFTA	2025	2025	0	EV-NK!G17283
EVFTA	2026	2026	0	EV-NK!H17283
EVFTA	2027	2027	0	EV-NK!I17283
UKVFTA	2022	2022	0	UKV!D17282
UKVFTA	2023	2023	0	UKV!E17282
UKVFTA	2024	2024	0	UKV!F17282
UKVFTA	2025	2025	0	UKV!G17282
UKVFTA	2026	2026	0	UKV!H17282
UKVFTA	2027	2027	0	UKV!I17282
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17376
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17376
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17376
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17376
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17376
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17376
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17376
RCEP A	2022	2022	0	RCEPT-A!D17245
RCEP A	2023	2023	0	RCEPT-A!E17245
RCEP A	2024	2024	0	RCEPT-A!F17245
RCEP A	2025	2025	0	RCEPT-A!G17245
RCEP A	2026	2026	0	RCEPT-A!H17245
RCEP A	2027	2027	0	RCEPT-A!I17245
RCEP B	2022	2022	0	B!D17245
RCEP B	2023	2023	0	B!E17245
RCEP B	2024	2024	0	B!F17245

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17245
RCEP B	2026	2026	0	B!H17245
RCEP B	2027	2027	0	B!I17245
RCEP C	2022	2022	0	C!D17243
RCEP C	2023	2023	0	C!E17243
RCEP C	2024	2024	0	C!F17243
RCEP C	2025	2025	0	C!G17243
RCEP C	2026	2026	0	C!H17243
RCEP C	2027	2027	0	C!I17243
RCEP D	2022	2022	0	D!D17242
RCEP D	2023	2023	0	D!E17242
RCEP D	2024	2024	0	D!F17242
RCEP D	2025	2025	0	D!G17242
RCEP D	2026	2026	0	D!H17242
RCEP D	2027	2027	0	D!I17242
RCEP E	2022	2022	0	E!D17246
RCEP E	2023	2023	0	E!E17246
RCEP E	2024	2024	0	E!F17246
RCEP E	2025	2025	0	E!G17246
RCEP E	2026	2026	0	E!H17246
RCEP E	2027	2027	0	E!I17246
RCEP F	2022	2022	0	F!D17245
RCEP F	2023	2023	0	F!E17245
RCEP F	2024	2024	0	F!F17245
RCEP F	2025	2025	0	F!G17245
RCEP F	2026	2026	0	F!H17245

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17245
VIFTA	2024	2024	0	VI!F16174
VIFTA	2025	2025	0	VI!G16174
VIFTA	2026	2026	0	VI!H16174
VIFTA	2027	2027	0	VI!I16174

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; 9002.20.90 is distinguished from its siblings by: Other.	9002.20.10 For cinematographic projectors; 9002.20.20 For cinematographic cameras, photographic cameras and other projectors	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 9002.20.90. 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 0% for 9002.20.90 was checked against BT2026 (cell BT2026!N17932), 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.