Vietnam Tariff Intelligence

HS 9005.90.90 detail

HS code	9005.90.90
Description	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy / - Parts and accessories (including mountings): / - - Other
Unit	chiếc/bộ
Generated	07/11/2026 14:50:44
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/90059090/

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!K17955
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N17955
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17955
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!E17257

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17186
ATIGA	2023	2023	0	AT!F17186
ATIGA	2024	2024	0	AT!G17186
ATIGA	2025	2025	0	AT!H17186
ATIGA	2026	2026	0	AT!I17186
ATIGA	2027	2027	0	AT!J17186
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17242
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17242
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17242
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17242
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17242
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17242
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17243
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17243
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17243
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17243
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17243
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17243
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17248
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17204
AIFTA	30/12/2022	2022	0	AI!F17200
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17200
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17200
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17200
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17200
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17200

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17246
VKFTA	2023	2023	0	VK!F17246
VKFTA	2024	2024	0	VK!G17246
VKFTA	2025	2025	0	VK!H17246
VKFTA	2026	2026	0	VK!I17246
VKFTA	2027	2027	0	VK!J17246
VCFTA	2022	2022	0	VC!D17308
VCFTA	2023	2023	0	VC!E17308
VCFTA	2024	2024	0	VC!F17308
VCFTA	2025	2025	0	VC!G17308
VCFTA	2026	2026	0	VC!H17308
VCFTA	2027	2027	0	VC!I17308
VN-EAEU	2022	2022	0	EAV!D17284
VN-EAEU	2023	2023	0	EAV!E17284
VN-EAEU	2024	2024	0	EAV!F17284
VN-EAEU	2025	2025	0	EAV!G17284
VN-EAEU	2026	2026	0	EAV!H17284
VN-EAEU	2027	2027	0	EAV!I17284
AHKFTA	2022	2022	0	AKH!D17279
AHKFTA	2023	2023	0	AKH!E17279
AHKFTA	2024	2024	0	AKH!F17279
AHKFTA	2025	2025	0	AKH!G17279
AHKFTA	2026	2026	0	AKH!H17279
AHKFTA	2027	2027	0	AKH!I17279
EVFTA	2022	2022	0	EV-NK!D17309
EVFTA	2023	2023	0	EV-NK!E17309

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F17309
EVFTA	2025	2025	0	EV-NK!G17309
EVFTA	2026	2026	0	EV-NK!H17309
EVFTA	2027	2027	0	EV-NK!I17309
UKVFTA	2022	2022	0	UKV!D17308
UKVFTA	2023	2023	0	UKV!E17308
UKVFTA	2024	2024	0	UKV!F17308
UKVFTA	2025	2025	0	UKV!G17308
UKVFTA	2026	2026	0	UKV!H17308
UKVFTA	2027	2027	0	UKV!I17308
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17402
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17402
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17402
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17402
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17402
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17402
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17402
RCEP A	2022	2022	0	RCEPT-A!D17271
RCEP A	2023	2023	0	RCEPT-A!E17271
RCEP A	2024	2024	0	RCEPT-A!F17271
RCEP A	2025	2025	0	RCEPT-A!G17271
RCEP A	2026	2026	0	RCEPT-A!H17271
RCEP A	2027	2027	0	RCEPT-A!I17271
RCEP B	2022	2022	0	B!D17271
RCEP B	2023	2023	0	B!E17271
RCEP B	2024	2024	0	B!F17271

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17271
RCEP B	2026	2026	0	B!H17271
RCEP B	2027	2027	0	B!I17271
RCEP C	2022	2022	0	C!D17269
RCEP C	2023	2023	0	C!E17269
RCEP C	2024	2024	0	C!F17269
RCEP C	2025	2025	0	C!G17269
RCEP C	2026	2026	0	C!H17269
RCEP C	2027	2027	0	C!I17269
RCEP D	2022	2022	0	D!D17268
RCEP D	2023	2023	0	D!E17268
RCEP D	2024	2024	0	D!F17268
RCEP D	2025	2025	0	D!G17268
RCEP D	2026	2026	0	D!H17268
RCEP D	2027	2027	0	D!I17268
RCEP E	2022	2022	0	E!D17272
RCEP E	2023	2023	0	E!E17272
RCEP E	2024	2024	0	E!F17272
RCEP E	2025	2025	0	E!G17272
RCEP E	2026	2026	0	E!H17272
RCEP E	2027	2027	0	E!I17272
RCEP F	2022	2022	0	F!D17271
RCEP F	2023	2023	0	F!E17271
RCEP F	2024	2024	0	F!F17271
RCEP F	2025	2025	0	F!G17271
RCEP F	2026	2026	0	F!H17271

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17271
VIFTA	2024	2024	0	VI!F16197
VIFTA	2025	2025	0	VI!G16197
VIFTA	2026	2026	0	VI!H16197
VIFTA	2027	2027	0	VI!I16197

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 9005.90 has 2 lines; 9005.90.90 is distinguished from its siblings by: Other.	9005.90.10 For astronomical instruments, excluding instruments for radio-astronomy	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 9005.90.90. 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 9005.90.90 was checked against BT2026 (cell BT2026!N17955), 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.