Vietnam Tariff Intelligence

HS 9006.99.90 detail

HS code	9006.99.90
Description	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39 / - Parts and accessories: / - - Other: / - - - Other
Unit	chiếc/bộ
Generated	03/11/2026 10:48:07
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/90069990/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17983
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N17983
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17983
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
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
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E17286

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17215
ATIGA	2023	2023	0	AT!F17215
ATIGA	2024	2024	0	AT!G17215
ATIGA	2025	2025	0	AT!H17215
ATIGA	2026	2026	0	AT!I17215
ATIGA	2027	2027	0	AT!J17215
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17271
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17271
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17271
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17271
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17271
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17271
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17272
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17272
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17272
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17272
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17272
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17272
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17277
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17233
AIFTA	30/12/2022	2022	0	AI!F17229
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17229
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17229
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17229
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17229
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17229

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17275
VKFTA	2023	2023	0	VK!F17275
VKFTA	2024	2024	0	VK!G17275
VKFTA	2025	2025	0	VK!H17275
VKFTA	2026	2026	0	VK!I17275
VKFTA	2027	2027	0	VK!J17275
VCFTA	2022	2022	3	VC!D17337
VCFTA	2023	2023	1	VC!E17337
VCFTA	2024	2024	0	VC!F17337
VCFTA	2025	2025	0	VC!G17337
VCFTA	2026	2026	0	VC!H17337
VCFTA	2027	2027	0	VC!I17337
VN-EAEU	2022	2022	0	EAV!D17313
VN-EAEU	2023	2023	0	EAV!E17313
VN-EAEU	2024	2024	0	EAV!F17313
VN-EAEU	2025	2025	0	EAV!G17313
VN-EAEU	2026	2026	0	EAV!H17313
VN-EAEU	2027	2027	0	EAV!I17313
AHKFTA	2022	2022	9	AKH!D17308
AHKFTA	2023	2023	6	AKH!E17308
AHKFTA	2024	2024	6	AKH!F17308
AHKFTA	2025	2025	3	AKH!G17308
AHKFTA	2026	2026	3	AKH!H17308
AHKFTA	2027	2027	0	AKH!I17308
EVFTA	2022	2022	3,7	EV-NK!D17338
EVFTA	2023	2023	0	EV-NK!E17338

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F17338
EVFTA	2025	2025	0	EV-NK!G17338
EVFTA	2026	2026	0	EV-NK!H17338
EVFTA	2027	2027	0	EV-NK!I17338
UKVFTA	2022	2022	3,7	UKV!D17337
UKVFTA	2023	2023	0	UKV!E17337
UKVFTA	2024	2024	0	UKV!F17337
UKVFTA	2025	2025	0	UKV!G17337
UKVFTA	2026	2026	0	UKV!H17337
UKVFTA	2027	2027	0	UKV!I17337
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17431
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17431
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17431
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17431
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17431
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17431
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17431
RCEP A	2022	2022	0	RCEPT-A!D17300
RCEP A	2023	2023	0	RCEPT-A!E17300
RCEP A	2024	2024	0	RCEPT-A!F17300
RCEP A	2025	2025	0	RCEPT-A!G17300
RCEP A	2026	2026	0	RCEPT-A!H17300
RCEP A	2027	2027	0	RCEPT-A!I17300
RCEP B	2022	2022	0	B!D17300
RCEP B	2023	2023	0	B!E17300
RCEP B	2024	2024	0	B!F17300

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17300
RCEP B	2026	2026	0	B!H17300
RCEP B	2027	2027	0	B!I17300
RCEP C	2022	2022	0	C!D17298
RCEP C	2023	2023	0	C!E17298
RCEP C	2024	2024	0	C!F17298
RCEP C	2025	2025	0	C!G17298
RCEP C	2026	2026	0	C!H17298
RCEP C	2027	2027	0	C!I17298
RCEP D	2022	2022	0	D!D17297
RCEP D	2023	2023	0	D!E17297
RCEP D	2024	2024	0	D!F17297
RCEP D	2025	2025	0	D!G17297
RCEP D	2026	2026	0	D!H17297
RCEP D	2027	2027	0	D!I17297
RCEP E	2022	2022	0	E!D17301
RCEP E	2023	2023	0	E!E17301
RCEP E	2024	2024	0	E!F17301
RCEP E	2025	2025	0	E!G17301
RCEP E	2026	2026	0	E!H17301
RCEP E	2027	2027	0	E!I17301
RCEP F	2022	2022	0	F!D17300
RCEP F	2023	2023	0	F!E17300
RCEP F	2024	2024	0	F!F17300
RCEP F	2025	2025	0	F!G17300
RCEP F	2026	2026	0	F!H17300

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17300
VIFTA	2024	2024	10	VI!F16225
VIFTA	2025	2025	5	VI!G16225
VIFTA	2026	2026	0	VI!H16225
VIFTA	2027	2027	0	VI!I16225

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 9006.99 has 2 lines; 9006.99.90 is distinguished from its siblings by: Other.	9006.99.10 For photographic flashlight apparatus	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 9006.99.90. 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 15% for 9006.99.90 was checked against BT2026 (cell BT2026!N17983), 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.