Vietnam Tariff Intelligence

HS 9010.50.90 detail

HS code	9010.50.90
Description	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens / - Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes: / - - Other
Unit	chiếc/bộ
Generated	04/11/2026 21:44:16
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/90105090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18004
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N18004
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18004
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	2.9	2.9%	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!E17310

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17239
ATIGA	2023	2023	0	AT!F17239
ATIGA	2024	2024	0	AT!G17239
ATIGA	2025	2025	0	AT!H17239
ATIGA	2026	2026	0	AT!I17239
ATIGA	2027	2027	0	AT!J17239
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17295
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17295
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17295
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17295
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17295
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17295
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17296
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17296
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17296
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17296
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17296
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17296
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17301
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17257
AIFTA	30/12/2022	2022	0	AI!F17253
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17253
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17253
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17253
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17253
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17253

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17299
VKFTA	2023	2023	0	VK!F17299
VKFTA	2024	2024	0	VK!G17299
VKFTA	2025	2025	0	VK!H17299
VKFTA	2026	2026	0	VK!I17299
VKFTA	2027	2027	0	VK!J17299
VCFTA	2022	2022	5	VC!D17361
VCFTA	2023	2023	5	VC!E17361
VCFTA	2024	2024	0	VC!F17361
VCFTA	2025	2025	0	VC!G17361
VCFTA	2026	2026	0	VC!H17361
VCFTA	2027	2027	0	VC!I17361
VN-EAEU	2022	2022	0	EAV!D17337
VN-EAEU	2023	2023	0	EAV!E17337
VN-EAEU	2024	2024	0	EAV!F17337
VN-EAEU	2025	2025	0	EAV!G17337
VN-EAEU	2026	2026	0	EAV!H17337
VN-EAEU	2027	2027	0	EAV!I17337
AHKFTA	2022	2022	0	AKH!D17332
AHKFTA	2023	2023	0	AKH!E17332
AHKFTA	2024	2024	0	AKH!F17332
AHKFTA	2025	2025	0	AKH!G17332
AHKFTA	2026	2026	0	AKH!H17332
AHKFTA	2027	2027	0	AKH!I17332
EVFTA	2022	2022	0	EV-NK!D17362
EVFTA	2023	2023	0	EV-NK!E17362

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F17362
EVFTA	2025	2025	0	EV-NK!G17362
EVFTA	2026	2026	0	EV-NK!H17362
EVFTA	2027	2027	0	EV-NK!I17362
UKVFTA	2022	2022	0	UKV!D17361
UKVFTA	2023	2023	0	UKV!E17361
UKVFTA	2024	2024	0	UKV!F17361
UKVFTA	2025	2025	0	UKV!G17361
UKVFTA	2026	2026	0	UKV!H17361
UKVFTA	2027	2027	0	UKV!I17361
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17455
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17455
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17455
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17455
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17455
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17455
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17455
RCEP A	2022	2022	0	RCEPT-A!D17324
RCEP A	2023	2023	0	RCEPT-A!E17324
RCEP A	2024	2024	0	RCEPT-A!F17324
RCEP A	2025	2025	0	RCEPT-A!G17324
RCEP A	2026	2026	0	RCEPT-A!H17324
RCEP A	2027	2027	0	RCEPT-A!I17324
RCEP B	2022	2022	0	B!D17324
RCEP B	2023	2023	0	B!E17324
RCEP B	2024	2024	0	B!F17324

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17324
RCEP B	2026	2026	0	B!H17324
RCEP B	2027	2027	0	B!I17324
RCEP C	2022	2022	0	C!D17322
RCEP C	2023	2023	0	C!E17322
RCEP C	2024	2024	0	C!F17322
RCEP C	2025	2025	0	C!G17322
RCEP C	2026	2026	0	C!H17322
RCEP C	2027	2027	0	C!I17322
RCEP D	2022	2022	0	D!D17321
RCEP D	2023	2023	0	D!E17321
RCEP D	2024	2024	0	D!F17321
RCEP D	2025	2025	0	D!G17321
RCEP D	2026	2026	0	D!H17321
RCEP D	2027	2027	0	D!I17321
RCEP E	2022	2022	0	E!D17325
RCEP E	2023	2023	0	E!E17325
RCEP E	2024	2024	0	E!F17325
RCEP E	2025	2025	0	E!G17325
RCEP E	2026	2026	0	E!H17325
RCEP E	2027	2027	0	E!I17325
RCEP F	2022	2022	0	F!D17324
RCEP F	2023	2023	0	F!E17324
RCEP F	2024	2024	0	F!F17324
RCEP F	2025	2025	0	F!G17324
RCEP F	2026	2026	0	F!H17324

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17324
VIFTA	2024	2024	4.3	VI!F16246
VIFTA	2025	2025	3.6	VI!G16246
VIFTA	2026	2026	2.9	VI!H16246
VIFTA	2027	2027	2.1	VI!I16246

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 9010.50 has 3 lines; 9010.50.90 is distinguished from its siblings by: Other.	9010.50.10 Apparatus for the projection or drawing of circuit patterns on sensitised substrates for the manufacture of printed circuit boards/printed wiring boards; 9010.50.20 Cinematographic editing and titling equipment; negatoscopes for X-ray; contact exposure unit used for the preparation of film in colour separation process; automatic plate maker	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 9010.50.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 5% for 9010.50.90 was checked against BT2026 (cell BT2026!N18004), 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.