Vietnam Tariff Intelligence

HS 9031.49.20 detail

HS code	9031.49.20
Description	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors / - Other optical instruments and appliances: / - - Other: / - - - Optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies
Unit	chiếc/bộ
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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/90314920/

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!K18240
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N18240
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18240
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!E17567

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17496
ATIGA	2023	2023	0	AT!F17496
ATIGA	2024	2024	0	AT!G17496
ATIGA	2025	2025	0	AT!H17496
ATIGA	2026	2026	0	AT!I17496
ATIGA	2027	2027	0	AT!J17496
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17552
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17552
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17552
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17552
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17552
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17552
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17553
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17553
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17553
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17553
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17553
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17553
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17558
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17514
AIFTA	30/12/2022	2022	0	AI!F17510
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17510
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17510
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17510
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17510
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17510

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17556
VKFTA	2023	2023	0	VK!F17556
VKFTA	2024	2024	0	VK!G17556
VKFTA	2025	2025	0	VK!H17556
VKFTA	2026	2026	0	VK!I17556
VKFTA	2027	2027	0	VK!J17556
VCFTA	2022	2022	0	VC!D17618
VCFTA	2023	2023	0	VC!E17618
VCFTA	2024	2024	0	VC!F17618
VCFTA	2025	2025	0	VC!G17618
VCFTA	2026	2026	0	VC!H17618
VCFTA	2027	2027	0	VC!I17618
VN-EAEU	2022	2022	0	EAV!D17594
VN-EAEU	2023	2023	0	EAV!E17594
VN-EAEU	2024	2024	0	EAV!F17594
VN-EAEU	2025	2025	0	EAV!G17594
VN-EAEU	2026	2026	0	EAV!H17594
VN-EAEU	2027	2027	0	EAV!I17594
AHKFTA	2022	2022	0	AKH!D17589
AHKFTA	2023	2023	0	AKH!E17589
AHKFTA	2024	2024	0	AKH!F17589
AHKFTA	2025	2025	0	AKH!G17589
AHKFTA	2026	2026	0	AKH!H17589
AHKFTA	2027	2027	0	AKH!I17589
EVFTA	2022	2022	0	EV-NK!D17619
EVFTA	2023	2023	0	EV-NK!E17619

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F17619
EVFTA	2025	2025	0	EV-NK!G17619
EVFTA	2026	2026	0	EV-NK!H17619
EVFTA	2027	2027	0	EV-NK!I17619
UKVFTA	2022	2022	0	UKV!D17618
UKVFTA	2023	2023	0	UKV!E17618
UKVFTA	2024	2024	0	UKV!F17618
UKVFTA	2025	2025	0	UKV!G17618
UKVFTA	2026	2026	0	UKV!H17618
UKVFTA	2027	2027	0	UKV!I17618
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17712
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17712
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17712
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17712
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17712
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17712
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17712
RCEP A	2022	2022	0	RCEPT-A!D17581
RCEP A	2023	2023	0	RCEPT-A!E17581
RCEP A	2024	2024	0	RCEPT-A!F17581
RCEP A	2025	2025	0	RCEPT-A!G17581
RCEP A	2026	2026	0	RCEPT-A!H17581
RCEP A	2027	2027	0	RCEPT-A!I17581
RCEP B	2022	2022	0	B!D17581
RCEP B	2023	2023	0	B!E17581
RCEP B	2024	2024	0	B!F17581

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17581
RCEP B	2026	2026	0	B!H17581
RCEP B	2027	2027	0	B!I17581
RCEP C	2022	2022	0	C!D17579
RCEP C	2023	2023	0	C!E17579
RCEP C	2024	2024	0	C!F17579
RCEP C	2025	2025	0	C!G17579
RCEP C	2026	2026	0	C!H17579
RCEP C	2027	2027	0	C!I17579
RCEP D	2022	2022	0	D!D17578
RCEP D	2023	2023	0	D!E17578
RCEP D	2024	2024	0	D!F17578
RCEP D	2025	2025	0	D!G17578
RCEP D	2026	2026	0	D!H17578
RCEP D	2027	2027	0	D!I17578
RCEP E	2022	2022	0	E!D17582
RCEP E	2023	2023	0	E!E17582
RCEP E	2024	2024	0	E!F17582
RCEP E	2025	2025	0	E!G17582
RCEP E	2026	2026	0	E!H17582
RCEP E	2027	2027	0	E!I17582
RCEP F	2022	2022	0	F!D17581
RCEP F	2023	2023	0	F!E17581
RCEP F	2024	2024	0	F!F17581
RCEP F	2025	2025	0	F!G17581
RCEP F	2026	2026	0	F!H17581

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17581
VIFTA	2024	2024	0	VI!F16482
VIFTA	2025	2025	0	VI!G16482
VIFTA	2026	2026	0	VI!H16482
VIFTA	2027	2027	0	VI!I16482

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 9031.49 has 4 lines; 9031.49.20 is distinguished from its siblings by: Optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies.	9031.49.10 Optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers; 9031.49.30 Other optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies; 9031.49.90 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 9031.49.20. 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 0% for 9031.49.20 was checked against BT2026 (cell BT2026!N18240), 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.