Vietnam Tariff Intelligence

HS 9031.90.40 detail

HS code	9031.90.40
Description	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors / - Parts and accessories: / - - Of 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/90319040/

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!K18248
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N18248
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18248
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!E17575

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17504
ATIGA	2023	2023	0	AT!F17504
ATIGA	2024	2024	0	AT!G17504
ATIGA	2025	2025	0	AT!H17504
ATIGA	2026	2026	0	AT!I17504
ATIGA	2027	2027	0	AT!J17504
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17560
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17560
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17560
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17560
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17560
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17560
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17561
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17561
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17561
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17561
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17561
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17561
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17566
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17522
AIFTA	30/12/2022	2022	0	AI!F17518
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17518
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17518
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17518
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17518
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17518

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17564
VKFTA	2023	2023	0	VK!F17564
VKFTA	2024	2024	0	VK!G17564
VKFTA	2025	2025	0	VK!H17564
VKFTA	2026	2026	0	VK!I17564
VKFTA	2027	2027	0	VK!J17564
VCFTA	2022	2022	0	VC!D17626
VCFTA	2023	2023	0	VC!E17626
VCFTA	2024	2024	0	VC!F17626
VCFTA	2025	2025	0	VC!G17626
VCFTA	2026	2026	0	VC!H17626
VCFTA	2027	2027	0	VC!I17626
VN-EAEU	2022	2022	0	EAV!D17602
VN-EAEU	2023	2023	0	EAV!E17602
VN-EAEU	2024	2024	0	EAV!F17602
VN-EAEU	2025	2025	0	EAV!G17602
VN-EAEU	2026	2026	0	EAV!H17602
VN-EAEU	2027	2027	0	EAV!I17602
AHKFTA	2022	2022	0	AKH!D17597
AHKFTA	2023	2023	0	AKH!E17597
AHKFTA	2024	2024	0	AKH!F17597
AHKFTA	2025	2025	0	AKH!G17597
AHKFTA	2026	2026	0	AKH!H17597
AHKFTA	2027	2027	0	AKH!I17597
EVFTA	2022	2022	0	EV-NK!D17627
EVFTA	2023	2023	0	EV-NK!E17627

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F17627
EVFTA	2025	2025	0	EV-NK!G17627
EVFTA	2026	2026	0	EV-NK!H17627
EVFTA	2027	2027	0	EV-NK!I17627
UKVFTA	2022	2022	0	UKV!D17626
UKVFTA	2023	2023	0	UKV!E17626
UKVFTA	2024	2024	0	UKV!F17626
UKVFTA	2025	2025	0	UKV!G17626
UKVFTA	2026	2026	0	UKV!H17626
UKVFTA	2027	2027	0	UKV!I17626
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17720
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17720
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17720
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17720
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17720
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17720
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17720
RCEP A	2022	2022	0	RCEPT-A!D17589
RCEP A	2023	2023	0	RCEPT-A!E17589
RCEP A	2024	2024	0	RCEPT-A!F17589
RCEP A	2025	2025	0	RCEPT-A!G17589
RCEP A	2026	2026	0	RCEPT-A!H17589
RCEP A	2027	2027	0	RCEPT-A!I17589
RCEP B	2022	2022	0	B!D17589
RCEP B	2023	2023	0	B!E17589
RCEP B	2024	2024	0	B!F17589

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17589
RCEP B	2026	2026	0	B!H17589
RCEP B	2027	2027	0	B!I17589
RCEP C	2022	2022	0	C!D17587
RCEP C	2023	2023	0	C!E17587
RCEP C	2024	2024	0	C!F17587
RCEP C	2025	2025	0	C!G17587
RCEP C	2026	2026	0	C!H17587
RCEP C	2027	2027	0	C!I17587
RCEP D	2022	2022	0	D!D17586
RCEP D	2023	2023	0	D!E17586
RCEP D	2024	2024	0	D!F17586
RCEP D	2025	2025	0	D!G17586
RCEP D	2026	2026	0	D!H17586
RCEP D	2027	2027	0	D!I17586
RCEP E	2022	2022	0	E!D17590
RCEP E	2023	2023	0	E!E17590
RCEP E	2024	2024	0	E!F17590
RCEP E	2025	2025	0	E!G17590
RCEP E	2026	2026	0	E!H17590
RCEP E	2027	2027	0	E!I17590
RCEP F	2022	2022	0	F!D17589
RCEP F	2023	2023	0	F!E17589
RCEP F	2024	2024	0	F!F17589
RCEP F	2025	2025	0	F!G17589
RCEP F	2026	2026	0	F!H17589

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17589
VIFTA	2024	2024	0	VI!F16490
VIFTA	2025	2025	0	VI!G16490
VIFTA	2026	2026	0	VI!H16490
VIFTA	2027	2027	0	VI!I16490

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 9031.90 has 4 lines; 9031.90.40 is distinguished from its siblings by: Of optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies.	9031.90.30 Parts and accessories including printed circuit assemblies of optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting masks, photomasks or reticles used in manufacturing semiconductor devices; parts and accessories of optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers; 9031.90.50 Of other optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies; 9031.90.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	9031.90.40 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9031.90.40	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 9031.90.40. 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 9031.90.40 was checked against BT2026 (cell BT2026!N18248), 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.