Vietnam Tariff Intelligence

HS 9031.90.50 detail

HS code	9031.90.50
Description	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors / - Parts and accessories: / - - Of other optical instruments and appliances for measuring or checking 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/90319050/

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!K18249
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N18249
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18249
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!E17576

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17505
ATIGA	2023	2023	0	AT!F17505
ATIGA	2024	2024	0	AT!G17505
ATIGA	2025	2025	0	AT!H17505
ATIGA	2026	2026	0	AT!I17505
ATIGA	2027	2027	0	AT!J17505
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17561
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17561
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17561
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17561
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17561
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17561
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17562
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17562
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17562
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17562
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17562
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17562
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17567
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17523
AIFTA	30/12/2022	2022	0	AI!F17519
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17519
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17519
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17519
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17519
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17519

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17565
VKFTA	2023	2023	0	VK!F17565
VKFTA	2024	2024	0	VK!G17565
VKFTA	2025	2025	0	VK!H17565
VKFTA	2026	2026	0	VK!I17565
VKFTA	2027	2027	0	VK!J17565
VCFTA	2022	2022	0	VC!D17627
VCFTA	2023	2023	0	VC!E17627
VCFTA	2024	2024	0	VC!F17627
VCFTA	2025	2025	0	VC!G17627
VCFTA	2026	2026	0	VC!H17627
VCFTA	2027	2027	0	VC!I17627
VN-EAEU	2022	2022	0	EAV!D17603
VN-EAEU	2023	2023	0	EAV!E17603
VN-EAEU	2024	2024	0	EAV!F17603
VN-EAEU	2025	2025	0	EAV!G17603
VN-EAEU	2026	2026	0	EAV!H17603
VN-EAEU	2027	2027	0	EAV!I17603
AHKFTA	2022	2022	0	AKH!D17598
AHKFTA	2023	2023	0	AKH!E17598
AHKFTA	2024	2024	0	AKH!F17598
AHKFTA	2025	2025	0	AKH!G17598
AHKFTA	2026	2026	0	AKH!H17598
AHKFTA	2027	2027	0	AKH!I17598
EVFTA	2022	2022	0	EV-NK!D17628
EVFTA	2023	2023	0	EV-NK!E17628

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F17628
EVFTA	2025	2025	0	EV-NK!G17628
EVFTA	2026	2026	0	EV-NK!H17628
EVFTA	2027	2027	0	EV-NK!I17628
UKVFTA	2022	2022	0	UKV!D17627
UKVFTA	2023	2023	0	UKV!E17627
UKVFTA	2024	2024	0	UKV!F17627
UKVFTA	2025	2025	0	UKV!G17627
UKVFTA	2026	2026	0	UKV!H17627
UKVFTA	2027	2027	0	UKV!I17627
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17721
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17721
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17721
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17721
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17721
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17721
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17721
RCEP A	2022	2022	0	RCEPT-A!D17590
RCEP A	2023	2023	0	RCEPT-A!E17590
RCEP A	2024	2024	0	RCEPT-A!F17590
RCEP A	2025	2025	0	RCEPT-A!G17590
RCEP A	2026	2026	0	RCEPT-A!H17590
RCEP A	2027	2027	0	RCEPT-A!I17590
RCEP B	2022	2022	0	B!D17590
RCEP B	2023	2023	0	B!E17590
RCEP B	2024	2024	0	B!F17590

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17590
RCEP B	2026	2026	0	B!H17590
RCEP B	2027	2027	0	B!I17590
RCEP C	2022	2022	0	C!D17588
RCEP C	2023	2023	0	C!E17588
RCEP C	2024	2024	0	C!F17588
RCEP C	2025	2025	0	C!G17588
RCEP C	2026	2026	0	C!H17588
RCEP C	2027	2027	0	C!I17588
RCEP D	2022	2022	0	D!D17587
RCEP D	2023	2023	0	D!E17587
RCEP D	2024	2024	0	D!F17587
RCEP D	2025	2025	0	D!G17587
RCEP D	2026	2026	0	D!H17587
RCEP D	2027	2027	0	D!I17587
RCEP E	2022	2022	0	E!D17591
RCEP E	2023	2023	0	E!E17591
RCEP E	2024	2024	0	E!F17591
RCEP E	2025	2025	0	E!G17591
RCEP E	2026	2026	0	E!H17591
RCEP E	2027	2027	0	E!I17591
RCEP F	2022	2022	0	F!D17590
RCEP F	2023	2023	0	F!E17590
RCEP F	2024	2024	0	F!F17590
RCEP F	2025	2025	0	F!G17590
RCEP F	2026	2026	0	F!H17590

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17590
VIFTA	2024	2024	0	VI!F16491
VIFTA	2025	2025	0	VI!G16491
VIFTA	2026	2026	0	VI!H16491
VIFTA	2027	2027	0	VI!I16491

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; 9031.90.50 is distinguished from its siblings by: Of other optical instruments and appliances for measuring or checking 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; 9031.90.40 Of optical error verification and repair apparatus for 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	9031.90.50 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9031.90.50	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 9031.90.50. 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 9031.90.50 was checked against BT2026 (cell BT2026!N18249), 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.