Vietnam Tariff Intelligence

HS 9208.90.10 detail

HS code	9208.90.10
Description	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments / - Other: / - - Decoy calls, whistles, call horns and other mouth-blown sound signalling instruments
Unit	chiếc
Generated	08/11/2026 03:25:02
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/92089010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18392
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N18392
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18392
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	1.7	1.7%	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!E17721

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17650
ATIGA	2023	2023	0	AT!F17650
ATIGA	2024	2024	0	AT!G17650
ATIGA	2025	2025	0	AT!H17650
ATIGA	2026	2026	0	AT!I17650
ATIGA	2027	2027	0	AT!J17650
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17706
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17706
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17706
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17706
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17706
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17706
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17707
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17707
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17707
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17707
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17707
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17707
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17712
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17668
AIFTA	30/12/2022	2022	0	AI!F17664
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17664
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17664
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17664
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17664
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17664

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17710
VKFTA	2023	2023	0	VK!F17710
VKFTA	2024	2024	0	VK!G17710
VKFTA	2025	2025	0	VK!H17710
VKFTA	2026	2026	0	VK!I17710
VKFTA	2027	2027	0	VK!J17710
VCFTA	2022	2022	0	VC!D17772
VCFTA	2023	2023	0	VC!E17772
VCFTA	2024	2024	0	VC!F17772
VCFTA	2025	2025	0	VC!G17772
VCFTA	2026	2026	0	VC!H17772
VCFTA	2027	2027	0	VC!I17772
VN-EAEU	2022	2022	0	EAV!D17750
VN-EAEU	2023	2023	0	EAV!E17750
VN-EAEU	2024	2024	0	EAV!F17750
VN-EAEU	2025	2025	0	EAV!G17750
VN-EAEU	2026	2026	0	EAV!H17750
VN-EAEU	2027	2027	0	EAV!I17750
AHKFTA	2022	2022	0	AKH!D17743
AHKFTA	2023	2023	0	AKH!E17743
AHKFTA	2024	2024	0	AKH!F17743
AHKFTA	2025	2025	0	AKH!G17743
AHKFTA	2026	2026	0	AKH!H17743
AHKFTA	2027	2027	0	AKH!I17743
EVFTA	2022	2022	0	EV-NK!D17773
EVFTA	2023	2023	0	EV-NK!E17773

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F17773
EVFTA	2025	2025	0	EV-NK!G17773
EVFTA	2026	2026	0	EV-NK!H17773
EVFTA	2027	2027	0	EV-NK!I17773
UKVFTA	2022	2022	0	UKV!D17772
UKVFTA	2023	2023	0	UKV!E17772
UKVFTA	2024	2024	0	UKV!F17772
UKVFTA	2025	2025	0	UKV!G17772
UKVFTA	2026	2026	0	UKV!H17772
UKVFTA	2027	2027	0	UKV!I17772
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17866
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17866
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17866
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17866
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17866
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17866
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17866
RCEP A	2022	2022	0	RCEPT-A!D17735
RCEP A	2023	2023	0	RCEPT-A!E17735
RCEP A	2024	2024	0	RCEPT-A!F17735
RCEP A	2025	2025	0	RCEPT-A!G17735
RCEP A	2026	2026	0	RCEPT-A!H17735
RCEP A	2027	2027	0	RCEPT-A!I17735
RCEP B	2022	2022	0	B!D17735
RCEP B	2023	2023	0	B!E17735
RCEP B	2024	2024	0	B!F17735

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17735
RCEP B	2026	2026	0	B!H17735
RCEP B	2027	2027	0	B!I17735
RCEP C	2022	2022	0	C!D17733
RCEP C	2023	2023	0	C!E17733
RCEP C	2024	2024	0	C!F17733
RCEP C	2025	2025	0	C!G17733
RCEP C	2026	2026	0	C!H17733
RCEP C	2027	2027	0	C!I17733
RCEP D	2022	2022	0	D!D17732
RCEP D	2023	2023	0	D!E17732
RCEP D	2024	2024	0	D!F17732
RCEP D	2025	2025	0	D!G17732
RCEP D	2026	2026	0	D!H17732
RCEP D	2027	2027	0	D!I17732
RCEP E	2022	2022	0	E!D17736
RCEP E	2023	2023	0	E!E17736
RCEP E	2024	2024	0	E!F17736
RCEP E	2025	2025	0	E!G17736
RCEP E	2026	2026	0	E!H17736
RCEP E	2027	2027	0	E!I17736
RCEP F	2022	2022	0	F!D17735
RCEP F	2023	2023	0	F!E17735
RCEP F	2024	2024	0	F!F17735
RCEP F	2025	2025	0	F!G17735
RCEP F	2026	2026	0	F!H17735

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17735
VIFTA	2024	2024	2,6	VI!F16619
VIFTA	2025	2025	2.1	VI!G16619
VIFTA	2026	2026	1.7	VI!H16619
VIFTA	2027	2027	1.3	VI!I16619

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 9208.90 has 2 lines; 9208.90.10 is distinguished from its siblings by: Decoy calls, whistles, call horns and other mouth-blown sound signalling instruments.	9208.90.90 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 9208.90.10. 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 3% for 9208.90.10 was checked against BT2026 (cell BT2026!N18392), 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.