

HS 9507.90.00 detail

HS code	9507.90.00
Description	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy “birds” (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites / - Other
Unit	kg/chiếc
Generated	01/11/2026 00:43:21
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/95079000/

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!K18808
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N18808
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18808
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!E18083

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E18012
ATIGA	2023	2023	0	AT!F18012
ATIGA	2024	2024	0	AT!G18012
ATIGA	2025	2025	0	AT!H18012
ATIGA	2026	2026	0	AT!I18012
ATIGA	2027	2027	0	AT!J18012
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E18068
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18068
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18068
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18068
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18068
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18068
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18069
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18069
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18069
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18069
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18069
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18069
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18074
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18031
AIFTA	30/12/2022	2022	0	AI!F18026
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18026
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18026
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18026
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18026
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18026

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E18074
VKFTA	2023	2023	0	VK!F18074
VKFTA	2024	2024	0	VK!G18074
VKFTA	2025	2025	0	VK!H18074
VKFTA	2026	2026	0	VK!I18074
VKFTA	2027	2027	0	VK!J18074
VCFTA	2022	2022	5	VC!D18138
VCFTA	2023	2023	5	VC!E18138
VCFTA	2024	2024	0	VC!F18138
VCFTA	2025	2025	0	VC!G18138
VCFTA	2026	2026	0	VC!H18138
VCFTA	2027	2027	0	VC!I18138
VN-EAEU	2022	2022	0	EAV!D18112
VN-EAEU	2023	2023	0	EAV!E18112
VN-EAEU	2024	2024	0	EAV!F18112
VN-EAEU	2025	2025	0	EAV!G18112
VN-EAEU	2026	2026	0	EAV!H18112
VN-EAEU	2027	2027	0	EAV!I18112
AHKFTA	2022	2022	0	AKH!D18105
AHKFTA	2023	2023	0	AKH!E18105
AHKFTA	2024	2024	0	AKH!F18105
AHKFTA	2025	2025	0	AKH!G18105
AHKFTA	2026	2026	0	AKH!H18105
AHKFTA	2027	2027	0	AKH!I18105
EVFTA	2022	2022	1,2	EV-NK!D18135
EVFTA	2023	2023	0	EV-NK!E18135

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F18135
EVFTA	2025	2025	0	EV-NK!G18135
EVFTA	2026	2026	0	EV-NK!H18135
EVFTA	2027	2027	0	EV-NK!I18135
UKVFTA	2022	2022	1,2	UKV!D18134
UKVFTA	2023	2023	0	UKV!E18134
UKVFTA	2024	2024	0	UKV!F18134
UKVFTA	2025	2025	0	UKV!G18134
UKVFTA	2026	2026	0	UKV!H18134
UKVFTA	2027	2027	0	UKV!I18134
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18228
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18228
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18228
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18228
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18228
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18228
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18228
RCEP A	2022	2022	0	RCEPT-A!D18099
RCEP A	2023	2023	0	RCEPT-A!E18099
RCEP A	2024	2024	0	RCEPT-A!F18099
RCEP A	2025	2025	0	RCEPT-A!G18099
RCEP A	2026	2026	0	RCEPT-A!H18099
RCEP A	2027	2027	0	RCEPT-A!I18099
RCEP B	2022	2022	0	B!D18099
RCEP B	2023	2023	0	B!E18099
RCEP B	2024	2024	0	B!F18099

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G18099
RCEP B	2026	2026	0	B!H18099
RCEP B	2027	2027	0	B!I18099
RCEP C	2022	2022	0	C!D18097
RCEP C	2023	2023	0	C!E18097
RCEP C	2024	2024	0	C!F18097
RCEP C	2025	2025	0	C!G18097
RCEP C	2026	2026	0	C!H18097
RCEP C	2027	2027	0	C!I18097
RCEP D	2022	2022	0	D!D18096
RCEP D	2023	2023	0	D!E18096
RCEP D	2024	2024	0	D!F18096
RCEP D	2025	2025	0	D!G18096
RCEP D	2026	2026	0	D!H18096
RCEP D	2027	2027	0	D!I18096
RCEP E	2022	2022	0	E!D18101
RCEP E	2023	2023	0	E!E18101
RCEP E	2024	2024	0	E!F18101
RCEP E	2025	2025	0	E!G18101
RCEP E	2026	2026	0	E!H18101
RCEP E	2027	2027	0	E!I18101
RCEP F	2022	2022	0	F!D18099
RCEP F	2023	2023	0	F!E18099
RCEP F	2024	2024	0	F!F18099
RCEP F	2025	2025	0	F!G18099
RCEP F	2026	2026	0	F!H18099

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	FI!18099
VIFTA	2024	2024	4.3	VI!F16970
VIFTA	2025	2025	3.6	VI!G16970
VIFTA	2026	2026	2.9	VI!H16970
VIFTA	2027	2027	2.1	VI!I16970

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 9507.90.00. 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 5% for 9507.90.00 was checked against BT2026 (cell BT2026!N18808), 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.