Vietnam Tariff Intelligence

HS 9603.40.00 detail

HS code	9603.40.00
Description	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees) / - Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers
Unit	kg/chiếc
Generated	02/11/2026 21:23:18
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/96034000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18871
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N18871
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18871
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 (-KH)	0% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	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!E18130
ATIGA	2022	2022	0	AT!E18059
ATIGA	2023	2023	0	AT!F18059
ATIGA	2024	2024	0	AT!G18059
ATIGA	2025	2025	0	AT!H18059
ATIGA	2026	2026	0	AT!I18059
ATIGA	2027	2027	0	AT!J18059
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E18115
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18115
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18115
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18115

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18115
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18115
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18116
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18116
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18116
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18116
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18116
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18116
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18121
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18078
AIFTA	30/12/2022	2022	0	AI!F18073
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18073
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18073
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18073
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18073
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18073
VKFTA	2022	2022	0	VK!E18121
VKFTA	2023	2023	0	VK!F18121
VKFTA	2024	2024	0	VK!G18121
VKFTA	2025	2025	0	VK!H18121
VKFTA	2026	2026	0	VK!I18121
VKFTA	2027	2027	0	VK!J18121
VCFTA	2022	2022	5	VC!D18185
VCFTA	2023	2023	2	VC!E18185
VCFTA	2024	2024	0	VC!F18185
VCFTA	2025	2025	0	VC!G18185

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H18185
VCFTA	2027	2027	0	VC!I18185
VN-EAEU	2022	2022	0	EAV!D18159
VN-EAEU	2023	2023	0	EAV!E18159
VN-EAEU	2024	2024	0	EAV!F18159
VN-EAEU	2025	2025	0	EAV!G18159
VN-EAEU	2026	2026	0	EAV!H18159
VN-EAEU	2027	2027	0	EAV!I18159
AHKFTA	2022	2022	15	AKH!D18152
AHKFTA	2023	2023	10	AKH!E18152
AHKFTA	2024	2024	10	AKH!F18152
AHKFTA	2025	2025	5	AKH!G18152
AHKFTA	2026	2026	5	AKH!H18152
AHKFTA	2027	2027	0	AKH!I18152
EVFTA	2022	2022	6,2	EV-NK!D18182
EVFTA	2023	2023	0	EV-NK!E18182
EVFTA	2024	2024	0	EV-NK!F18182
EVFTA	2025	2025	0	EV-NK!G18182
EVFTA	2026	2026	0	EV-NK!H18182
EVFTA	2027	2027	0	EV-NK!I18182
UKVFTA	2022	2022	6,2	UKV!D18181
UKVFTA	2023	2023	0	UKV!E18181
UKVFTA	2024	2024	0	UKV!F18181
UKVFTA	2025	2025	0	UKV!G18181
UKVFTA	2026	2026	0	UKV!H18181
UKVFTA	2027	2027	0	UKV!I18181

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18275
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18275
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18275
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18275
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18275
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18275
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18275
RCEP A	2022	2022	0	RCEPT-A!D18146
RCEP A	2023	2023	0	RCEPT-A!E18146
RCEP A	2024	2024	0	RCEPT-A!F18146
RCEP A	2025	2025	0	RCEPT-A!G18146
RCEP A	2026	2026	0	RCEPT-A!H18146
RCEP A	2027	2027	0	RCEPT-A!I18146
RCEP B	2022	2022	0	B!D18146
RCEP B	2023	2023	0	B!E18146
RCEP B	2024	2024	0	B!F18146
RCEP B	2025	2025	0	B!G18146
RCEP B	2026	2026	0	B!H18146
RCEP B	2027	2027	0	B!I18146
RCEP C	2022	2022	0	C!D18144
RCEP C	2023	2023	0	C!E18144
RCEP C	2024	2024	0	C!F18144
RCEP C	2025	2025	0	C!G18144
RCEP C	2026	2026	0	C!H18144
RCEP C	2027	2027	0	C!I18144
RCEP D	2022	2022	0	D!D18143

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E18143
RCEP D	2024	2024	0	D!F18143
RCEP D	2025	2025	0	D!G18143
RCEP D	2026	2026	0	D!H18143
RCEP D	2027	2027	0	D!I18143
RCEP E	2022	2022	0	E!D18148
RCEP E	2023	2023	0	E!E18148
RCEP E	2024	2024	0	E!F18148
RCEP E	2025	2025	0	E!G18148
RCEP E	2026	2026	0	E!H18148
RCEP E	2027	2027	0	E!I18148
RCEP F	2022	2022	0	F!D18146
RCEP F	2023	2023	0	F!E18146
RCEP F	2024	2024	0	F!F18146
RCEP F	2025	2025	0	F!G18146
RCEP F	2026	2026	0	F!H18146
RCEP F	2027	2027	0	F!I18146
VIFTA	2024	2024	21,4	VI!F17013
VIFTA	2025	2025	17.9	VI!G17013
VIFTA	2026	2026	14.3	VI!H17013
VIFTA	2027	2027	10.7	VI!I17013

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

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 9603.40.00. 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 25% for 9603.40.00 was checked against BT2026 (cell BT2026!N18871), 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.