Vietnam Tariff Intelligence

HS 9608.10.90 detail

HS code	9608.10.90
Description	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09 / - Ball point pens: / - - Other
Unit	chiếc
Generated	11/11/2026 21:20:31
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/96081090/

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!K18901
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N18901
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18901
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
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
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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17.5%	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!E18165

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E18094
ATIGA	2023	2023	0	AT!F18094
ATIGA	2024	2024	0	AT!G18094
ATIGA	2025	2025	0	AT!H18094
ATIGA	2026	2026	0	AT!I18094
ATIGA	2027	2027	0	AT!J18094
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E18150
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18150
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18150
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18150
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18150
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18150
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E18151
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F18151
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18151
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18151
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18151
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18151
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18156
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18113
AIFTA	30/12/2022	2022	5	AI!F18108
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G18108
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H18108
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I18108
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J18108
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K18108

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E18156
VKFTA	2023	2023	0	VK!F18156
VKFTA	2024	2024	0	VK!G18156
VKFTA	2025	2025	0	VK!H18156
VKFTA	2026	2026	0	VK!I18156
VKFTA	2027	2027	0	VK!J18156
VCFTA	2022	2022	5	VC!D18220
VCFTA	2023	2023	2	VC!E18220
VCFTA	2024	2024	0	VC!F18220
VCFTA	2025	2025	0	VC!G18220
VCFTA	2026	2026	0	VC!H18220
VCFTA	2027	2027	0	VC!I18220
VN-EAEU	2022	2022	0	EAV!D18194
VN-EAEU	2023	2023	0	EAV!E18194
VN-EAEU	2024	2024	0	EAV!F18194
VN-EAEU	2025	2025	0	EAV!G18194
VN-EAEU	2026	2026	0	EAV!H18194
VN-EAEU	2027	2027	0	EAV!I18194
AHKFTA	2022	2022	15	AKH!D18187
AHKFTA	2023	2023	10	AKH!E18187
AHKFTA	2024	2024	10	AKH!F18187
AHKFTA	2025	2025	5	AKH!G18187
AHKFTA	2026	2026	5	AKH!H18187
AHKFTA	2027	2027	0	AKH!I18187
EVFTA	2022	2022	6,2	EV-NK!D18217
EVFTA	2023	2023	0	EV-NK!E18217

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F18217
EVFTA	2025	2025	0	EV-NK!G18217
EVFTA	2026	2026	0	EV-NK!H18217
EVFTA	2027	2027	0	EV-NK!I18217
UKVFTA	2022	2022	6,2	UKV!D18216
UKVFTA	2023	2023	0	UKV!E18216
UKVFTA	2024	2024	0	UKV!F18216
UKVFTA	2025	2025	0	UKV!G18216
UKVFTA	2026	2026	0	UKV!H18216
UKVFTA	2027	2027	0	UKV!I18216
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18310
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18310
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18310
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18310
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18310
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18310
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18310
RCEP A	2022	2022	22,5	RCEPT-A!D18181
RCEP A	2023	2023	20	RCEPT-A!E18181
RCEP A	2024	2024	17,5	RCEPT-A!F18181
RCEP A	2025	2025	15	RCEPT-A!G18181
RCEP A	2026	2026	12,5	RCEPT-A!H18181
RCEP A	2027	2027	10	RCEPT-A!I18181
RCEP B	2022	2022	22,5	B!D18181
RCEP B	2023	2023	20	B!E18181
RCEP B	2024	2024	17,5	B!F18181

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	15	B!G18181
RCEP B	2026	2026	12,5	B!H18181
RCEP B	2027	2027	10	B!I18181
RCEP C	2022	2022	22,5	C!D18179
RCEP C	2023	2023	20	C!E18179
RCEP C	2024	2024	17,5	C!F18179
RCEP C	2025	2025	15	C!G18179
RCEP C	2026	2026	12,5	C!H18179
RCEP C	2027	2027	10	C!I18179
RCEP D	2022	2022	22,7	D!D18178
RCEP D	2023	2023	20,5	D!E18178
RCEP D	2024	2024	18,2	D!F18178
RCEP D	2025	2025	15,9	D!G18178
RCEP D	2026	2026	13,6	D!H18178
RCEP D	2027	2027	11,4	D!I18178
RCEP E	2022	2022	22,5	E!D18183
RCEP E	2023	2023	20	E!E18183
RCEP E	2024	2024	17,5	E!F18183
RCEP E	2025	2025	15	E!G18183
RCEP E	2026	2026	12,5	E!H18183
RCEP E	2027	2027	10	E!I18183
RCEP F	2022	2022	22,5	F!D18181
RCEP F	2023	2023	20	F!E18181
RCEP F	2024	2024	17,5	F!F18181
RCEP F	2025	2025	15	F!G18181
RCEP F	2026	2026	12,5	F!H18181

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	10	F!I18181
VIFTA	2024	2024	22.5	VI!F17043
VIFTA	2025	2025	20	VI!G17043
VIFTA	2026	2026	17.5	VI!H17043
VIFTA	2027	2027	15	VI!I17043

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9608.10 has 2 lines; 9608.10.90 is distinguished from its siblings by: Other.	9608.10.10 Having a body mainly of plastics	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 9608.10.90. 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 9608.10.90 was checked against BT2026 (cell BT2026!N18901), 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

Item policy

Item policy
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)

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.