Vietnam Tariff Intelligence

HS 9608.30.20 detail

HS code	9608.30.20
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 / - Fountain pens, stylograph pens and other pens: / - - Fountain pens
Unit	chiếc
Generated	11/11/2026 20:56:40
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/96083020/

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!K18904
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N18904
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18904
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-MY)	0% (except MY)	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
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	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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E18168
ATIGA	2022	2022	0	AT!E18097
ATIGA	2023	2023	0	AT!F18097
ATIGA	2024	2024	0	AT!G18097
ATIGA	2025	2025	0	AT!H18097
ATIGA	2026	2026	0	AT!I18097
ATIGA	2027	2027	0	AT!J18097
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E18153
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18153
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18153
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18153

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18153
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18153
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18154
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18154
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18154
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18154
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18154
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18154
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18159
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18116
AIFTA	30/12/2022	2022	5	AI!F18111
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G18111
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H18111
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I18111
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J18111
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K18111
VKFTA	2022	2022	0	VK!E18159
VKFTA	2023	2023	0	VK!F18159
VKFTA	2024	2024	0	VK!G18159
VKFTA	2025	2025	0	VK!H18159
VKFTA	2026	2026	0	VK!I18159
VKFTA	2027	2027	0	VK!J18159
VCFTA	2022	2022	5	VC!D18223
VCFTA	2023	2023	2	VC!E18223
VCFTA	2024	2024	0	VC!F18223
VCFTA	2025	2025	0	VC!G18223

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H18223
VCFTA	2027	2027	0	VC!I18223
VN-EAEU	2022	2022	0	EAV!D18197
VN-EAEU	2023	2023	0	EAV!E18197
VN-EAEU	2024	2024	0	EAV!F18197
VN-EAEU	2025	2025	0	EAV!G18197
VN-EAEU	2026	2026	0	EAV!H18197
VN-EAEU	2027	2027	0	EAV!I18197
AHKFTA	2022	2022	*	AKH!D18190
AHKFTA	2023	2023	*	AKH!E18190
AHKFTA	2024	2024	*	AKH!F18190
AHKFTA	2025	2025	*	AKH!G18190
AHKFTA	2026	2026	*	AKH!H18190
AHKFTA	2027	2027	*	AKH!I18190
EVFTA	2022	2022	6,2	EV-NK!D18220
EVFTA	2023	2023	0	EV-NK!E18220
EVFTA	2024	2024	0	EV-NK!F18220
EVFTA	2025	2025	0	EV-NK!G18220
EVFTA	2026	2026	0	EV-NK!H18220
EVFTA	2027	2027	0	EV-NK!I18220
UKVFTA	2022	2022	6,2	UKV!D18219
UKVFTA	2023	2023	0	UKV!E18219
UKVFTA	2024	2024	0	UKV!F18219
UKVFTA	2025	2025	0	UKV!G18219
UKVFTA	2026	2026	0	UKV!H18219
UKVFTA	2027	2027	0	UKV!I18219

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18313
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18313
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18313
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18313
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18313
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18313
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18313
RCEP A	2022	2022	22,5	RCEPT-A!D18184
RCEP A	2023	2023	20	RCEPT-A!E18184
RCEP A	2024	2024	17,5	RCEPT-A!F18184
RCEP A	2025	2025	15	RCEPT-A!G18184
RCEP A	2026	2026	12,5	RCEPT-A!H18184
RCEP A	2027	2027	10	RCEPT-A!I18184
RCEP B	2022	2022	22,5	B!D18184
RCEP B	2023	2023	20	B!E18184
RCEP B	2024	2024	17,5	B!F18184
RCEP B	2025	2025	15	B!G18184
RCEP B	2026	2026	12,5	B!H18184
RCEP B	2027	2027	10	B!I18184
RCEP C	2022	2022	22,5	C!D18182
RCEP C	2023	2023	20	C!E18182
RCEP C	2024	2024	17,5	C!F18182
RCEP C	2025	2025	15	C!G18182
RCEP C	2026	2026	12,5	C!H18182
RCEP C	2027	2027	10	C!I18182
RCEP D	2022	2022	22,7	D!D18181

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20,5	D!E18181
RCEP D	2024	2024	18,2	D!F18181
RCEP D	2025	2025	15,9	D!G18181
RCEP D	2026	2026	13,6	D!H18181
RCEP D	2027	2027	11,4	D!I18181
RCEP E	2022	2022	22,5	E!D18186
RCEP E	2023	2023	20	E!E18186
RCEP E	2024	2024	17,5	E!F18186
RCEP E	2025	2025	15	E!G18186
RCEP E	2026	2026	12,5	E!H18186
RCEP E	2027	2027	10	E!I18186
RCEP F	2022	2022	22,5	F!D18184
RCEP F	2023	2023	20	F!E18184
RCEP F	2024	2024	17,5	F!F18184
RCEP F	2025	2025	15	F!G18184
RCEP F	2026	2026	12,5	F!H18184
RCEP F	2027	2027	10	F!I18184
VIFTA	2024	2024	21.4	VI!F17046
VIFTA	2025	2025	17.9	VI!G17046
VIFTA	2026	2026	14.3	VI!H17046
VIFTA	2027	2027	10.7	VI!I17046

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 9608.30 has 2 lines; 9608.30.20 is distinguished from its siblings by: Fountain pens.	9608.30.90 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 9608.30.20. 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 9608.30.20 was checked against BT2026 (cell BT2026!N18904), 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.