Vietnam Tariff Intelligence

# HS 9608.30.90 detail

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|---|---|
| **HS code** | 9608.30.90 |
| **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 / - Fountain pens, stylograph pens and other pens: / - - Other |
| **Unit** | chiếc |
| **Generated** | 09/11/2026 08:43:36 |
| **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/96083090/ |

## 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!K18905 |
| Preferential (MFN) | 25 | 25% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N18905 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q18905 |
| 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 |

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|---|---|---|---|---|---|---|---|
| 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!E18169 |
| ATIGA | 2022 | 2022 | 0 | AT!E18098 |
| ATIGA | 2023 | 2023 | 0 | AT!F18098 |
| ATIGA | 2024 | 2024 | 0 | AT!G18098 |
| ATIGA | 2025 | 2025 | 0 | AT!H18098 |
| ATIGA | 2026 | 2026 | 0 | AT!I18098 |
| ATIGA | 2027 | 2027 | 0 | AT!J18098 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E18154 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F18154 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G18154 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H18154 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I18154 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J18154 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E18155 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F18155 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G18155 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H18155 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I18155 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J18155 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F18160 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H18117 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F18112 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G18112 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H18112 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I18112 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J18112 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K18112 |
| VKFTA | 2022 | 2022 | 0 | VK!E18160 |
| VKFTA | 2023 | 2023 | 0 | VK!F18160 |
| VKFTA | 2024 | 2024 | 0 | VK!G18160 |
| VKFTA | 2025 | 2025 | 0 | VK!H18160 |
| VKFTA | 2026 | 2026 | 0 | VK!I18160 |
| VKFTA | 2027 | 2027 | 0 | VK!J18160 |
| VCFTA | 2022 | 2022 | 5 | VC!D18224 |
| VCFTA | 2023 | 2023 | 2 | VC!E18224 |
| VCFTA | 2024 | 2024 | 0 | VC!F18224 |
| VCFTA | 2025 | 2025 | 0 | VC!G18224 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H18224 |
| VCFTA | 2027 | 2027 | 0 | VC!I18224 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D18198 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E18198 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F18198 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G18198 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H18198 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I18198 |
| AHKFTA | 2022 | 2022 | * | AKH!D18191 |
| AHKFTA | 2023 | 2023 | * | AKH!E18191 |
| AHKFTA | 2024 | 2024 | * | AKH!F18191 |
| AHKFTA | 2025 | 2025 | * | AKH!G18191 |
| AHKFTA | 2026 | 2026 | * | AKH!H18191 |
| AHKFTA | 2027 | 2027 | * | AKH!I18191 |
| EVFTA | 2022 | 2022 | 6,2 | EV-NK!D18221 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E18221 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F18221 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G18221 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H18221 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I18221 |
| UKVFTA | 2022 | 2022 | 6,2 | UKV!D18220 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E18220 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F18220 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G18220 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H18220 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I18220 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D18314 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E18314 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F18314 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G18314 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H18314 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I18314 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J18314 |
| RCEP A | 2022 | 2022 | 22,5 | RCEPT-A!D18185 |
| RCEP A | 2023 | 2023 | 20 | RCEPT-A!E18185 |
| RCEP A | 2024 | 2024 | 17,5 | RCEPT-A!F18185 |
| RCEP A | 2025 | 2025 | 15 | RCEPT-A!G18185 |
| RCEP A | 2026 | 2026 | 12,5 | RCEPT-A!H18185 |
| RCEP A | 2027 | 2027 | 10 | RCEPT-A!I18185 |
| RCEP B | 2022 | 2022 | 22,5 | B!D18185 |
| RCEP B | 2023 | 2023 | 20 | B!E18185 |
| RCEP B | 2024 | 2024 | 17,5 | B!F18185 |
| RCEP B | 2025 | 2025 | 15 | B!G18185 |
| RCEP B | 2026 | 2026 | 12,5 | B!H18185 |
| RCEP B | 2027 | 2027 | 10 | B!I18185 |
| RCEP C | 2022 | 2022 | 22,5 | C!D18183 |
| RCEP C | 2023 | 2023 | 20 | C!E18183 |
| RCEP C | 2024 | 2024 | 17,5 | C!F18183 |
| RCEP C | 2025 | 2025 | 15 | C!G18183 |
| RCEP C | 2026 | 2026 | 12,5 | C!H18183 |
| RCEP C | 2027 | 2027 | 10 | C!I18183 |
| RCEP D | 2022 | 2022 | 22,7 | D!D18182 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 20,5 | D!E18182 |
| RCEP D | 2024 | 2024 | 18,2 | D!F18182 |
| RCEP D | 2025 | 2025 | 15,9 | D!G18182 |
| RCEP D | 2026 | 2026 | 13,6 | D!H18182 |
| RCEP D | 2027 | 2027 | 11,4 | D!I18182 |
| RCEP E | 2022 | 2022 | 22,5 | E!D18187 |
| RCEP E | 2023 | 2023 | 20 | E!E18187 |
| RCEP E | 2024 | 2024 | 17,5 | E!F18187 |
| RCEP E | 2025 | 2025 | 15 | E!G18187 |
| RCEP E | 2026 | 2026 | 12,5 | E!H18187 |
| RCEP E | 2027 | 2027 | 10 | E!I18187 |
| RCEP F | 2022 | 2022 | 22,5 | F!D18185 |
| RCEP F | 2023 | 2023 | 20 | F!E18185 |
| RCEP F | 2024 | 2024 | 17,5 | F!F18185 |
| RCEP F | 2025 | 2025 | 15 | F!G18185 |
| RCEP F | 2026 | 2026 | 12,5 | F!H18185 |
| RCEP F | 2027 | 2027 | 10 | F!I18185 |
| VIFTA | 2024 | 2024 | 21.4 | VI!F17047 |
| VIFTA | 2025 | 2025 | 17.9 | VI!G17047 |
| VIFTA | 2026 | 2026 | 14.3 | VI!H17047 |
| VIFTA | 2027 | 2027 | 10.7 | VI!I17047 |

## 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; 9608.30.90 is distinguished from its siblings by: Other. | 9608.30.20 Fountain pens | 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 9608.30.90. 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 9608.30.90 was checked against BT2026 (cell BT2026!N18905), 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.