Vietnam Tariff Intelligence

HS 9608.99.91 detail

HS code	9608.99.91
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 / - Other: / - - Other: / - - - Other: / - - - - Parts of ball point pens, of plastics
Unit	kg/chiếc
Generated	11/11/2026 07:26:00
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/96089991/

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!K18918
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N18918
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18918
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
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!E18182

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E18111
ATIGA	2023	2023	0	AT!F18111
ATIGA	2024	2024	0	AT!G18111
ATIGA	2025	2025	0	AT!H18111
ATIGA	2026	2026	0	AT!I18111
ATIGA	2027	2027	0	AT!J18111
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E18167
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18167
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18167
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18167
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18167
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18167
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18168
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18168
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18168
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18168
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18168
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18168
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18173
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18130
AIFTA	30/12/2022	2022	0	AI!F18125
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18125
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18125
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18125
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18125
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18125

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E18173
VKFTA	2023	2023	0	VK!F18173
VKFTA	2024	2024	0	VK!G18173
VKFTA	2025	2025	0	VK!H18173
VKFTA	2026	2026	0	VK!I18173
VKFTA	2027	2027	0	VK!J18173
VCFTA	2022	2022	5	VC!D18237
VCFTA	2023	2023	2	VC!E18237
VCFTA	2024	2024	0	VC!F18237
VCFTA	2025	2025	0	VC!G18237
VCFTA	2026	2026	0	VC!H18237
VCFTA	2027	2027	0	VC!I18237
VN-EAEU	2022	2022	0	EAV!D18211
VN-EAEU	2023	2023	0	EAV!E18211
VN-EAEU	2024	2024	0	EAV!F18211
VN-EAEU	2025	2025	0	EAV!G18211
VN-EAEU	2026	2026	0	EAV!H18211
VN-EAEU	2027	2027	0	EAV!I18211
AHKFTA	2022	2022	15	AKH!D18204
AHKFTA	2023	2023	10	AKH!E18204
AHKFTA	2024	2024	10	AKH!F18204
AHKFTA	2025	2025	5	AKH!G18204
AHKFTA	2026	2026	5	AKH!H18204
AHKFTA	2027	2027	0	AKH!I18204
EVFTA	2022	2022	6,2	EV-NK!D18234
EVFTA	2023	2023	0	EV-NK!E18234

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F18234
EVFTA	2025	2025	0	EV-NK!G18234
EVFTA	2026	2026	0	EV-NK!H18234
EVFTA	2027	2027	0	EV-NK!I18234
UKVFTA	2022	2022	6,2	UKV!D18233
UKVFTA	2023	2023	0	UKV!E18233
UKVFTA	2024	2024	0	UKV!F18233
UKVFTA	2025	2025	0	UKV!G18233
UKVFTA	2026	2026	0	UKV!H18233
UKVFTA	2027	2027	0	UKV!I18233
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18327
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18327
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18327
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18327
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18327
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18327
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18327
RCEP A	2022	2022	0	RCEPT-A!D18198
RCEP A	2023	2023	0	RCEPT-A!E18198
RCEP A	2024	2024	0	RCEPT-A!F18198
RCEP A	2025	2025	0	RCEPT-A!G18198
RCEP A	2026	2026	0	RCEPT-A!H18198
RCEP A	2027	2027	0	RCEPT-A!I18198
RCEP B	2022	2022	0	B!D18198
RCEP B	2023	2023	0	B!E18198
RCEP B	2024	2024	0	B!F18198

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G18198
RCEP B	2026	2026	0	B!H18198
RCEP B	2027	2027	0	B!I18198
RCEP C	2022	2022	0	C!D18196
RCEP C	2023	2023	0	C!E18196
RCEP C	2024	2024	0	C!F18196
RCEP C	2025	2025	0	C!G18196
RCEP C	2026	2026	0	C!H18196
RCEP C	2027	2027	0	C!I18196
RCEP D	2022	2022	0	D!D18195
RCEP D	2023	2023	0	D!E18195
RCEP D	2024	2024	0	D!F18195
RCEP D	2025	2025	0	D!G18195
RCEP D	2026	2026	0	D!H18195
RCEP D	2027	2027	0	D!I18195
RCEP E	2022	2022	0	E!D18200
RCEP E	2023	2023	0	E!E18200
RCEP E	2024	2024	0	E!F18200
RCEP E	2025	2025	0	E!G18200
RCEP E	2026	2026	0	E!H18200
RCEP E	2027	2027	0	E!I18200
RCEP F	2022	2022	0	F!D18198
RCEP F	2023	2023	0	F!E18198
RCEP F	2024	2024	0	F!F18198
RCEP F	2025	2025	0	F!G18198
RCEP F	2026	2026	0	F!H18198

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I18198
VIFTA	2024	2024	21,4	VI!F17060
VIFTA	2025	2025	17.9	VI!G17060
VIFTA	2026	2026	14.3	VI!H17060
VIFTA	2027	2027	10.7	VI!I17060

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 9608.99 has 3 lines; 9608.99.91 is distinguished from its siblings by: Parts of ball point pens, of plastics.	9608.99.10 Duplicating stylos; 9608.99.99 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 9608.99.91. 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 9608.99.91 was checked against BT2026 (cell BT2026!N18918), 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.