Vietnam Tariff Intelligence

HS 9017.90.40 detail

HS code	9017.90.40
Description	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter / - Parts and accessories: / - - Parts and accessories, including printed circuit assemblies, of other plotters
Unit	chiếc/bộ
Generated	08/11/2026 03:21:20
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/90179040/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18069
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N18069
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18069
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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!E17382
ATIGA	2022	2022	0	AT!E17311
ATIGA	2023	2023	0	AT!F17311
ATIGA	2024	2024	0	AT!G17311
ATIGA	2025	2025	0	AT!H17311
ATIGA	2026	2026	0	AT!I17311
ATIGA	2027	2027	0	AT!J17311
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17367
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17367
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17367
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17367

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17367
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17367
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17368
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17368
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17368
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17368
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17368
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17368
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17373
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17329
AIFTA	30/12/2022	2022	0	AI!F17325
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17325
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17325
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17325
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17325
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17325
VKFTA	2022	2022	0	VK!E17371
VKFTA	2023	2023	0	VK!F17371
VKFTA	2024	2024	0	VK!G17371
VKFTA	2025	2025	0	VK!H17371
VKFTA	2026	2026	0	VK!I17371
VKFTA	2027	2027	0	VK!J17371
VCFTA	2022	2022	0	VC!D17433
VCFTA	2023	2023	0	VC!E17433
VCFTA	2024	2024	0	VC!F17433
VCFTA	2025	2025	0	VC!G17433

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H17433
VCFTA	2027	2027	0	VC!I17433
VN-EAEU	2022	2022	*	EAV!D17409
VN-EAEU	2023	2023	*	EAV!E17409
VN-EAEU	2024	2024	*	EAV!F17409
VN-EAEU	2025	2025	*	EAV!G17409
VN-EAEU	2026	2026	*	EAV!H17409
VN-EAEU	2027	2027	*	EAV!I17409
AHKFTA	2022	2022	0	AKH!D17404
AHKFTA	2023	2023	0	AKH!E17404
AHKFTA	2024	2024	0	AKH!F17404
AHKFTA	2025	2025	0	AKH!G17404
AHKFTA	2026	2026	0	AKH!H17404
AHKFTA	2027	2027	0	AKH!I17404
EVFTA	2022	2022	0	EV-NK!D17434
EVFTA	2023	2023	0	EV-NK!E17434
EVFTA	2024	2024	0	EV-NK!F17434
EVFTA	2025	2025	0	EV-NK!G17434
EVFTA	2026	2026	0	EV-NK!H17434
EVFTA	2027	2027	0	EV-NK!I17434
UKVFTA	2022	2022	0	UKV!D17433
UKVFTA	2023	2023	0	UKV!E17433
UKVFTA	2024	2024	0	UKV!F17433
UKVFTA	2025	2025	0	UKV!G17433
UKVFTA	2026	2026	0	UKV!H17433
UKVFTA	2027	2027	0	UKV!I17433

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17527
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17527
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17527
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17527
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17527
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17527
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17527
RCEP A	2022	2022	0	RCEPT-A!D17396
RCEP A	2023	2023	0	RCEPT-A!E17396
RCEP A	2024	2024	0	RCEPT-A!F17396
RCEP A	2025	2025	0	RCEPT-A!G17396
RCEP A	2026	2026	0	RCEPT-A!H17396
RCEP A	2027	2027	0	RCEPT-A!I17396
RCEP B	2022	2022	0	B!D17396
RCEP B	2023	2023	0	B!E17396
RCEP B	2024	2024	0	B!F17396
RCEP B	2025	2025	0	B!G17396
RCEP B	2026	2026	0	B!H17396
RCEP B	2027	2027	0	B!I17396
RCEP C	2022	2022	0	C!D17394
RCEP C	2023	2023	0	C!E17394
RCEP C	2024	2024	0	C!F17394
RCEP C	2025	2025	0	C!G17394
RCEP C	2026	2026	0	C!H17394
RCEP C	2027	2027	0	C!I17394
RCEP D	2022	2022	0	D!D17393

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E17393
RCEP D	2024	2024	0	D!F17393
RCEP D	2025	2025	0	D!G17393
RCEP D	2026	2026	0	D!H17393
RCEP D	2027	2027	0	D!I17393
RCEP E	2022	2022	0	E!D17397
RCEP E	2023	2023	0	E!E17397
RCEP E	2024	2024	0	E!F17397
RCEP E	2025	2025	0	E!G17397
RCEP E	2026	2026	0	E!H17397
RCEP E	2027	2027	0	E!I17397
RCEP F	2022	2022	0	F!D17396
RCEP F	2023	2023	0	F!E17396
RCEP F	2024	2024	0	F!F17396
RCEP F	2025	2025	0	F!G17396
RCEP F	2026	2026	0	F!H17396
RCEP F	2027	2027	0	F!I17396
VIFTA	2024	2024	0	VI!F16311
VIFTA	2025	2025	0	VI!G16311
VIFTA	2026	2026	0	VI!H16311
VIFTA	2027	2027	0	VI!I16311

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9017.90 has 3 lines; 9017.90.40 is distinguished from its siblings by: Parts and accessories, including printed circuit assemblies, of other plotters.	9017.90.30 Parts and accessories of photoplotters for the manufacture of printed circuit boards/printed wiring boards; 9017.90.90 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 "5/8/10".		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 9017.90.40. 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 0% for 9017.90.40 was checked against BT2026 (cell BT2026!N18069), 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.