Vietnam Tariff Intelligence

HS 9608.91.10 detail

HS code	9608.91.10
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: / - - Pen nibs and nib points: / - - - Of gold or gold-plated
Unit	chiếc
Generated	07/11/2026 16:47:15
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/96089110/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18913
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N18913
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18913
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
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(-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
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	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	7	7%	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!E18177
ATIGA	2022	2022	0	AT!E18106
ATIGA	2023	2023	0	AT!F18106
ATIGA	2024	2024	0	AT!G18106
ATIGA	2025	2025	0	AT!H18106
ATIGA	2026	2026	0	AT!I18106
ATIGA	2027	2027	0	AT!J18106
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E18162
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18162
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18162
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18162

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18162
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18162
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18163
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18163
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18163
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18163
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18163
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18163
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18168
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18125
AIFTA	30/12/2022	2022	0	AI!F18120
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18120
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18120
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18120
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18120
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18120
VKFTA	2022	2022	0	VK!E18168
VKFTA	2023	2023	0	VK!F18168
VKFTA	2024	2024	0	VK!G18168
VKFTA	2025	2025	0	VK!H18168
VKFTA	2026	2026	0	VK!I18168
VKFTA	2027	2027	0	VK!J18168
VCFTA	2022	2022	2	VC!D18232
VCFTA	2023	2023	1	VC!E18232
VCFTA	2024	2024	0	VC!F18232
VCFTA	2025	2025	0	VC!G18232

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H18232
VCFTA	2027	2027	0	VC!I18232
VN-EAEU	2022	2022	0	EAV!D18206
VN-EAEU	2023	2023	0	EAV!E18206
VN-EAEU	2024	2024	0	EAV!F18206
VN-EAEU	2025	2025	0	EAV!G18206
VN-EAEU	2026	2026	0	EAV!H18206
VN-EAEU	2027	2027	0	EAV!I18206
AHKFTA	2022	2022	6	AKH!D18199
AHKFTA	2023	2023	4	AKH!E18199
AHKFTA	2024	2024	4	AKH!F18199
AHKFTA	2025	2025	2	AKH!G18199
AHKFTA	2026	2026	2	AKH!H18199
AHKFTA	2027	2027	0	AKH!I18199
EVFTA	2022	2022	2,5	EV-NK!D18229
EVFTA	2023	2023	0	EV-NK!E18229
EVFTA	2024	2024	0	EV-NK!F18229
EVFTA	2025	2025	0	EV-NK!G18229
EVFTA	2026	2026	0	EV-NK!H18229
EVFTA	2027	2027	0	EV-NK!I18229
UKVFTA	2022	2022	2,5	UKV!D18228
UKVFTA	2023	2023	0	UKV!E18228
UKVFTA	2024	2024	0	UKV!F18228
UKVFTA	2025	2025	0	UKV!G18228
UKVFTA	2026	2026	0	UKV!H18228
UKVFTA	2027	2027	0	UKV!I18228

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18322
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18322
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18322
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18322
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18322
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18322
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18322
RCEP A	2022	2022	0	RCEPT-A!D18193
RCEP A	2023	2023	0	RCEPT-A!E18193
RCEP A	2024	2024	0	RCEPT-A!F18193
RCEP A	2025	2025	0	RCEPT-A!G18193
RCEP A	2026	2026	0	RCEPT-A!H18193
RCEP A	2027	2027	0	RCEPT-A!I18193
RCEP B	2022	2022	0	B!D18193
RCEP B	2023	2023	0	B!E18193
RCEP B	2024	2024	0	B!F18193
RCEP B	2025	2025	0	B!G18193
RCEP B	2026	2026	0	B!H18193
RCEP B	2027	2027	0	B!I18193
RCEP C	2022	2022	0	C!D18191
RCEP C	2023	2023	0	C!E18191
RCEP C	2024	2024	0	C!F18191
RCEP C	2025	2025	0	C!G18191
RCEP C	2026	2026	0	C!H18191
RCEP C	2027	2027	0	C!I18191
RCEP D	2022	2022	0	D!D18190

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E18190
RCEP D	2024	2024	0	D!F18190
RCEP D	2025	2025	0	D!G18190
RCEP D	2026	2026	0	D!H18190
RCEP D	2027	2027	0	D!I18190
RCEP E	2022	2022	0	E!D18195
RCEP E	2023	2023	0	E!E18195
RCEP E	2024	2024	0	E!F18195
RCEP E	2025	2025	0	E!G18195
RCEP E	2026	2026	0	E!H18195
RCEP E	2027	2027	0	E!I18195
RCEP F	2022	2022	0	F!D18193
RCEP F	2023	2023	0	F!E18193
RCEP F	2024	2024	0	F!F18193
RCEP F	2025	2025	0	F!G18193
RCEP F	2026	2026	0	F!H18193
RCEP F	2027	2027	0	F!I18193
VIFTA	2024	2024	9	VI!F17055
VIFTA	2025	2025	8	VI!G17055
VIFTA	2026	2026	7	VI!H17055
VIFTA	2027	2027	6	VI!I17055

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 9608.91 has 2 lines; 9608.91.10 is distinguished from its siblings by: Of gold or gold-plated.	9608.91.90 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 9608.91.10. 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 10% for 9608.91.10 was checked against BT2026 (cell BT2026!N18913), 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.