Vietnam Tariff Intelligence

HS 9609.10.10 detail

HS code	9609.10.10
Description	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks / - Pencils and crayons, with leads encased in a sheath: / - - Black pencils
Unit	kg/chiếc
Generated	08/11/2026 02:37:29
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/96091010/

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!K18922
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N18922
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18922
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 (-ID)	0% (except ID)	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!E18187

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E18116
ATIGA	2023	2023	0	AT!F18116
ATIGA	2024	2024	0	AT!G18116
ATIGA	2025	2025	0	AT!H18116
ATIGA	2026	2026	0	AT!I18116
ATIGA	2027	2027	0	AT!J18116
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E18172
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18172
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18172
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18172
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18172
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18172
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E18173
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F18173
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18173
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18173
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18173
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18173
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18178
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18135
AIFTA	30/12/2022	2022	0	AI!F18130
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18130
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18130
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18130
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18130
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18130

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E18178
VKFTA	2023	2023	0	VK!F18178
VKFTA	2024	2024	0	VK!G18178
VKFTA	2025	2025	0	VK!H18178
VKFTA	2026	2026	0	VK!I18178
VKFTA	2027	2027	0	VK!J18178
VCFTA	2022	2022	5	VC!D18242
VCFTA	2023	2023	2	VC!E18242
VCFTA	2024	2024	0	VC!F18242
VCFTA	2025	2025	0	VC!G18242
VCFTA	2026	2026	0	VC!H18242
VCFTA	2027	2027	0	VC!I18242
VN-EAEU	2022	2022	0	EAV!D18216
VN-EAEU	2023	2023	0	EAV!E18216
VN-EAEU	2024	2024	0	EAV!F18216
VN-EAEU	2025	2025	0	EAV!G18216
VN-EAEU	2026	2026	0	EAV!H18216
VN-EAEU	2027	2027	0	EAV!I18216
AHKFTA	2022	2022	15	AKH!D18209
AHKFTA	2023	2023	10	AKH!E18209
AHKFTA	2024	2024	10	AKH!F18209
AHKFTA	2025	2025	5	AKH!G18209
AHKFTA	2026	2026	5	AKH!H18209
AHKFTA	2027	2027	0	AKH!I18209
EVFTA	2022	2022	6,2	EV-NK!D18239
EVFTA	2023	2023	0	EV-NK!E18239

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F18239
EVFTA	2025	2025	0	EV-NK!G18239
EVFTA	2026	2026	0	EV-NK!H18239
EVFTA	2027	2027	0	EV-NK!I18239
UKVFTA	2022	2022	6,2	UKV!D18238
UKVFTA	2023	2023	0	UKV!E18238
UKVFTA	2024	2024	0	UKV!F18238
UKVFTA	2025	2025	0	UKV!G18238
UKVFTA	2026	2026	0	UKV!H18238
UKVFTA	2027	2027	0	UKV!I18238
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18332
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18332
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18332
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18332
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18332
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18332
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18332
RCEP A	2022	2022	0	RCEPT-A!D18203
RCEP A	2023	2023	0	RCEPT-A!E18203
RCEP A	2024	2024	0	RCEPT-A!F18203
RCEP A	2025	2025	0	RCEPT-A!G18203
RCEP A	2026	2026	0	RCEPT-A!H18203
RCEP A	2027	2027	0	RCEPT-A!I18203
RCEP B	2022	2022	0	B!D18203
RCEP B	2023	2023	0	B!E18203
RCEP B	2024	2024	0	B!F18203

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G18203
RCEP B	2026	2026	0	B!H18203
RCEP B	2027	2027	0	B!I18203
RCEP C	2022	2022	0	C!D18201
RCEP C	2023	2023	0	C!E18201
RCEP C	2024	2024	0	C!F18201
RCEP C	2025	2025	0	C!G18201
RCEP C	2026	2026	0	C!H18201
RCEP C	2027	2027	0	C!I18201
RCEP D	2022	2022	0	D!D18200
RCEP D	2023	2023	0	D!E18200
RCEP D	2024	2024	0	D!F18200
RCEP D	2025	2025	0	D!G18200
RCEP D	2026	2026	0	D!H18200
RCEP D	2027	2027	0	D!I18200
RCEP E	2022	2022	0	E!D18205
RCEP E	2023	2023	0	E!E18205
RCEP E	2024	2024	0	E!F18205
RCEP E	2025	2025	0	E!G18205
RCEP E	2026	2026	0	E!H18205
RCEP E	2027	2027	0	E!I18205
RCEP F	2022	2022	0	F!D18203
RCEP F	2023	2023	0	F!E18203
RCEP F	2024	2024	0	F!F18203
RCEP F	2025	2025	0	F!G18203
RCEP F	2026	2026	0	F!H18203

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I18203
VIFTA	2024	2024	21.4	VI!F17064
VIFTA	2025	2025	17.9	VI!G17064
VIFTA	2026	2026	14.3	VI!H17064
VIFTA	2027	2027	10.7	VI!I17064

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 9609.10 has 2 lines; 9609.10.10 is distinguished from its siblings by: Black pencils.	9609.10.90 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 9609.10.10. 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 25% for 9609.10.10 was checked against BT2026 (cell BT2026!N18922), 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.