Vietnam Tariff Intelligence

HS 9609.90.91 detail

HS code	9609.90.91
Description	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks / - Other: / - - Other: / - - - Writing or drawing chalks
Unit	kg/chiếc
Generated	16/11/2026 17:33:16
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/96099091/

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!K18929
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N18929
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18929
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!E18194

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E18123
ATIGA	2023	2023	0	AT!F18123
ATIGA	2024	2024	0	AT!G18123
ATIGA	2025	2025	0	AT!H18123
ATIGA	2026	2026	0	AT!I18123
ATIGA	2027	2027	0	AT!J18123
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E18179
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18179
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18179
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18179
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18179
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18179
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E18180
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F18180
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18180
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18180
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18180
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18180
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18185
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18142
AIFTA	30/12/2022	2022	0	AI!F18137
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18137
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18137
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18137
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18137
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18137

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E18185
VKFTA	2023	2023	0	VK!F18185
VKFTA	2024	2024	0	VK!G18185
VKFTA	2025	2025	0	VK!H18185
VKFTA	2026	2026	0	VK!I18185
VKFTA	2027	2027	0	VK!J18185
VCFTA	2022	2022	5	VC!D18249
VCFTA	2023	2023	2	VC!E18249
VCFTA	2024	2024	0	VC!F18249
VCFTA	2025	2025	0	VC!G18249
VCFTA	2026	2026	0	VC!H18249
VCFTA	2027	2027	0	VC!I18249
VN-EAEU	2022	2022	0	EAV!D18223
VN-EAEU	2023	2023	0	EAV!E18223
VN-EAEU	2024	2024	0	EAV!F18223
VN-EAEU	2025	2025	0	EAV!G18223
VN-EAEU	2026	2026	0	EAV!H18223
VN-EAEU	2027	2027	0	EAV!I18223
AHKFTA	2022	2022	15	AKH!D18216
AHKFTA	2023	2023	10	AKH!E18216
AHKFTA	2024	2024	10	AKH!F18216
AHKFTA	2025	2025	5	AKH!G18216
AHKFTA	2026	2026	5	AKH!H18216
AHKFTA	2027	2027	0	AKH!I18216
EVFTA	2022	2022	6,2	EV-NK!D18246
EVFTA	2023	2023	0	EV-NK!E18246

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F18246
EVFTA	2025	2025	0	EV-NK!G18246
EVFTA	2026	2026	0	EV-NK!H18246
EVFTA	2027	2027	0	EV-NK!I18246
UKVFTA	2022	2022	6,2	UKV!D18245
UKVFTA	2023	2023	0	UKV!E18245
UKVFTA	2024	2024	0	UKV!F18245
UKVFTA	2025	2025	0	UKV!G18245
UKVFTA	2026	2026	0	UKV!H18245
UKVFTA	2027	2027	0	UKV!I18245
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18339
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18339
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18339
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18339
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18339
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18339
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18339
RCEP A	2022	2022	0	RCEPT-A!D18210
RCEP A	2023	2023	0	RCEPT-A!E18210
RCEP A	2024	2024	0	RCEPT-A!F18210
RCEP A	2025	2025	0	RCEPT-A!G18210
RCEP A	2026	2026	0	RCEPT-A!H18210
RCEP A	2027	2027	0	RCEPT-A!I18210
RCEP B	2022	2022	0	B!D18210
RCEP B	2023	2023	0	B!E18210
RCEP B	2024	2024	0	B!F18210

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G18210
RCEP B	2026	2026	0	B!H18210
RCEP B	2027	2027	0	B!I18210
RCEP C	2022	2022	0	C!D18208
RCEP C	2023	2023	0	C!E18208
RCEP C	2024	2024	0	C!F18208
RCEP C	2025	2025	0	C!G18208
RCEP C	2026	2026	0	C!H18208
RCEP C	2027	2027	0	C!I18208
RCEP D	2022	2022	0	D!D18207
RCEP D	2023	2023	0	D!E18207
RCEP D	2024	2024	0	D!F18207
RCEP D	2025	2025	0	D!G18207
RCEP D	2026	2026	0	D!H18207
RCEP D	2027	2027	0	D!I18207
RCEP E	2022	2022	0	E!D18212
RCEP E	2023	2023	0	E!E18212
RCEP E	2024	2024	0	E!F18212
RCEP E	2025	2025	0	E!G18212
RCEP E	2026	2026	0	E!H18212
RCEP E	2027	2027	0	E!I18212
RCEP F	2022	2022	0	F!D18210
RCEP F	2023	2023	0	F!E18210
RCEP F	2024	2024	0	F!F18210
RCEP F	2025	2025	0	F!G18210
RCEP F	2026	2026	0	F!H18210

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I18210
VIFTA	2024	2024	21.4	VI!F17071
VIFTA	2025	2025	17.9	VI!G17071
VIFTA	2026	2026	14.3	VI!H17071
VIFTA	2027	2027	10.7	VI!I17071

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 9609.90 has 4 lines; 9609.90.91 is distinguished from its siblings by: Writing or drawing chalks.	9609.90.10 Slate pencils for school slates; 9609.90.30 Pencils and crayons other than those of subheading 9609.10; 9609.90.99 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 9609.90.91. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 25% for 9609.90.91 was checked against BT2026 (cell BT2026!N18929), 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.