Vietnam Tariff Intelligence

# Détail du SH 7003.12.20

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|---|---|
| **Code SH** | 7003.12.20 |
| **Description** | Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked / - Non-wired sheets: / - - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer: / - - - Other, in squares or rectangular shape, whether or not one or more corners have been cut |
| **Unité** | m2/chiếc |
| **Généré le** | 08/11/2026 23:55:20 |
| **Version des données** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Statut de vérification** | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée. |
| **Lien** | https://vietnamtariff.com/hs-code/70031220/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 60 | 60% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K10443 |
| Préférentiel (NPF) | 40 | 40% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N10443 |
| TVA | 8/10 | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q10443 |
| Taxe spéciale de consommation | | Aucune donnée | | | |
| Taxe environnementale | | Aucune donnée | | | |
| Droit d'exportation | | Aucune donnée | | | |
| Taux à l'exportation CPTPP | | Aucune donnée | | | |
| Taux à l'exportation EVFTA | | Aucune donnée | | | |
| Taux à l'exportation UKVFTA | | Aucune donnée | | | |

## Taux préférentiels spéciaux (ALE) – 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tarif consolidé BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tarif consolidé BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tarif consolidé BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tarif consolidé BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| AKFTA | 5 | 5% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| EVFTA | 5 | 5% | Tarif consolidé BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 5 | 5% | Tarif consolidé BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VKFTA | 5 | 5% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VCFTA | 32 | 32% | Tarif consolidé BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 40 | 40% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 40 | 40% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 40 | 40% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Aucune donnée | Aucune donnée | | S | 56/2026/NĐ-CP | Aucune donnée |
| VNCU | | Aucune donnée | Aucune donnée | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |
| ACFTA | 50 | 50% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AHKFTA | * | * non éligible | Tarif consolidé BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Non éligible (*) |
| AIFTA | * | * non éligible | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Non éligible (*) |
| AJCEP | * | * non éligible | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Non éligible (*) |
| RCEP (Annexe C) | * | * non éligible | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non éligible (*) |
| RCEP (Annexe D) | * | * non éligible | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non éligible (*) |
| RCEP (Annexe E) | * | * non éligible | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non éligible (*) |
| VJEPA | * | * non éligible | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Non éligible (*) |
| VIFTA | * | * non éligible | Tarif consolidé BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Non éligible (*) |

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 50 | AC!E9919 |
| ATIGA | 2022 | 2022 | 0 | AT!E9870 |
| ATIGA | 2023 | 2023 | 0 | AT!F9870 |
| ATIGA | 2024 | 2024 | 0 | AT!G9870 |
| ATIGA | 2025 | 2025 | 0 | AT!H9870 |
| ATIGA | 2026 | 2026 | 0 | AT!I9870 |
| ATIGA | 2027 | 2027 | 0 | AT!J9870 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E9922 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F9922 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G9922 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H9922 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I9922 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J9922 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | * | VJ!E9923 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | * | VJ!F9923 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | * | VJ!G9923 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | * | VJ!H9923 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | * | VJ!I9923 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | * | VJ!J9923 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F9924 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H9876 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F9882 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G9882 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H9882 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I9882 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J9882 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K9882 |
| VKFTA | 2022 | 2022 | 5 | VK!E9907 |
| VKFTA | 2023 | 2023 | 5 | VK!F9907 |
| VKFTA | 2024 | 2024 | 5 | VK!G9907 |
| VKFTA | 2025 | 2025 | 5 | VK!H9907 |
| VKFTA | 2026 | 2026 | 5 | VK!I9907 |
| VKFTA | 2027 | 2027 | 5 | VK!J9907 |
| VCFTA | 2022 | 2022 | 40 | VC!D9954 |
| VCFTA | 2023 | 2023 | 40 | VC!E9954 |
| VCFTA | 2024 | 2024 | 32 | VC!F9954 |
| VCFTA | 2025 | 2025 | 32 | VC!G9954 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 32 | VC!H9954 |
| VCFTA | 2027 | 2027 | 32 | VC!I9954 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D9945 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E9945 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F9945 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G9945 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H9945 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I9945 |
| AHKFTA | 2022 | 2022 | * | AKH!D9945 |
| AHKFTA | 2023 | 2023 | * | AKH!E9945 |
| AHKFTA | 2024 | 2024 | * | AKH!F9945 |
| AHKFTA | 2025 | 2025 | * | AKH!G9945 |
| AHKFTA | 2026 | 2026 | * | AKH!H9945 |
| AHKFTA | 2027 | 2027 | * | AKH!I9945 |
| EVFTA | 2022 | 2022 | 25 | EV-NK!D9956 |
| EVFTA | 2023 | 2023 | 20 | EV-NK!E9956 |
| EVFTA | 2024 | 2024 | 15 | EV-NK!F9956 |
| EVFTA | 2025 | 2025 | 10 | EV-NK!G9956 |
| EVFTA | 2026 | 2026 | 5 | EV-NK!H9956 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I9956 |
| UKVFTA | 2022 | 2022 | 25 | UKV!D9955 |
| UKVFTA | 2023 | 2023 | 20 | UKV!E9955 |
| UKVFTA | 2024 | 2024 | 15 | UKV!F9955 |
| UKVFTA | 2025 | 2025 | 10 | UKV!G9955 |
| UKVFTA | 2026 | 2026 | 5 | UKV!H9955 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I9955 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D9902 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E9902 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F9902 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G9902 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H9902 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I9902 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J9902 |
| RCEP A | 2022 | 2022 | 40 | RCEPT-A!D9939 |
| RCEP A | 2023 | 2023 | 40 | RCEPT-A!E9939 |
| RCEP A | 2024 | 2024 | 40 | RCEPT-A!F9939 |
| RCEP A | 2025 | 2025 | 40 | RCEPT-A!G9939 |
| RCEP A | 2026 | 2026 | 40 | RCEPT-A!H9939 |
| RCEP A | 2027 | 2027 | 40 | RCEPT-A!I9939 |
| RCEP B | 2022 | 2022 | 40 | B!D9939 |
| RCEP B | 2023 | 2023 | 40 | B!E9939 |
| RCEP B | 2024 | 2024 | 40 | B!F9939 |
| RCEP B | 2025 | 2025 | 40 | B!G9939 |
| RCEP B | 2026 | 2026 | 40 | B!H9939 |
| RCEP B | 2027 | 2027 | 40 | B!I9939 |
| RCEP C | 2022 | 2022 | * | C!D9939 |
| RCEP C | 2023 | 2023 | * | C!E9939 |
| RCEP C | 2024 | 2024 | * | C!F9939 |
| RCEP C | 2025 | 2025 | * | C!G9939 |
| RCEP C | 2026 | 2026 | * | C!H9939 |
| RCEP C | 2027 | 2027 | * | C!I9939 |
| RCEP D | 2022 | 2022 | * | D!D9938 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | * | D!E9938 |
| RCEP D | 2024 | 2024 | * | D!F9938 |
| RCEP D | 2025 | 2025 | * | D!G9938 |
| RCEP D | 2026 | 2026 | * | D!H9938 |
| RCEP D | 2027 | 2027 | * | D!I9938 |
| RCEP E | 2022 | 2022 | * | E!D9942 |
| RCEP E | 2023 | 2023 | * | E!E9942 |
| RCEP E | 2024 | 2024 | * | E!F9942 |
| RCEP E | 2025 | 2025 | * | E!G9942 |
| RCEP E | 2026 | 2026 | * | E!H9942 |
| RCEP E | 2027 | 2027 | * | E!I9942 |
| RCEP F | 2022 | 2022 | 40 | F!D9939 |
| RCEP F | 2023 | 2023 | 40 | F!E9939 |
| RCEP F | 2024 | 2024 | 40 | F!F9939 |
| RCEP F | 2025 | 2025 | 40 | F!G9939 |
| RCEP F | 2026 | 2026 | 40 | F!H9939 |
| RCEP F | 2027 | 2027 | 40 | F!I9939 |
| VIFTA | 2024 | 2024 | * | VI!F9190 |
| VIFTA | 2025 | 2025 | * | VI!G9190 |
| VIFTA | 2026 | 2026 | * | VI!H9190 |
| VIFTA | 2027 | 2027 | * | VI!I9190 |

## Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| FTA-013 | YELLOW | FTA rate not lower than MFN | RCEP (Annexe A) 40%, RCEP (Annexe B) 40%, RCEP (Annexe F) 40%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (40%) in the source tariff – claiming the FTA brings no saving. | MFN 40% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Non vérifié – contrôle nécessaire |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 7003.12 has 3 lines; 7003.12.20 is distinguished from its siblings by: Other, in squares or rectangular shape, whether or not one or more corners have been cut. | 7003.12.10 Optical glass, not optically worked; 7003.12.90 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non vérifié – contrôle nécessaire |
| 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. | Non vérifié – contrôle nécessaire |
| 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). | Non vérifié – contrôle nécessaire |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 7003.12.20. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non vérifié – contrôle nécessaire |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 40% for 7003.12.20 was checked against BT2026 (cell BT2026!N10443), 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. | Vérifié par rapport au fichier tarifaire source |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.