

## Détail du SH 9013.10.10

|                        |                                                                                                                                                                                                                                                                                                                                                                   |
|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 9013.10.10                                                                                                                                                                                                                                                                                                                                                        |
| Description            | Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter / - Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI: / - - Telescopic sights for fitting to arms; periscopes |
| Unité                  | chiếc/bộ                                                                                                                                                                                                                                                                                                                                                          |
| Généré le              | 01/11/2026 15:08:13                                                                                                                                                                                                                                                                                                                                               |
| 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                   | <a href="https://vietnamtariff.com/hs-code/90131010/">https://vietnamtariff.com/hs-code/90131010/</a>                                                                                                                                                                                                                                                             |

### Taxes applicables en 2026

| Régime tarifaire              | Valeur source | Taux                    | Base juridique | en vigueur | Source        |
|-------------------------------|---------------|-------------------------|----------------|------------|---------------|
| Droit d'importation ordinaire | 5             | 5%                      | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K18022 |
| Préférentiel (NPF)            | 0             | 0%                      | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N18022 |
| TVA                           | 8/10          | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q18022 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ                                 | 121/2022/NĐ-<br>CP | Ad valorem |
| ACFTA              | 0 | 0% | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | E                                    | 118/2022/NĐ-<br>CP | Ad valorem |
| AHKFTA             | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | AHK                                  | 123/2022/NĐ-<br>CP | Ad valorem |
| AIFTA              | 0 | 0% | Tarif consolidé<br>BT2026 | 01/01/2026 - 31/12/2026                   | AI                                   | 122/2022/NĐ-<br>CP | Ad valorem |
| AJCEP              | 0 | 0% | Tarif consolidé<br>BT2026 | 01/4/2026 - 31/3/2027                     | AJ                                   | 120/2022/NĐ-<br>CP | Ad valorem |
| AKFTA              | 0 | 0% | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AK                                   | 119/2022/NĐ-<br>CP | Ad valorem |
| ATIGA              | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | D                                    | 126/2022/NĐ-<br>CP | Ad valorem |
| CPTPP              | 0 | 0% | Tarif consolidé<br>BT2026 | (VI)                                      | CPTPP                                | 115/2022/NĐ-<br>CP | Ad valorem |
| EVFTA              | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | EUR.1                                | 116/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>A) | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>B) | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>C) | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>D) | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>E) | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>F) | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| UKVFTA             | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | EUR.1                                | 117/2022/NĐ-<br>CP | Ad valorem |

|         |   |               |                           |                       |                       |                |               |
|---------|---|---------------|---------------------------|-----------------------|-----------------------|----------------|---------------|
| VCFTA   | 0 | 0%            | Tarif consolidé<br>BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad valorem    |
| VJEPA   | 0 | 0%            | Tarif consolidé<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem    |
| VKFTA   | 0 | 0%            | Tarif consolidé<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad valorem    |
| VN-EAEU | 0 | 0%            | Tarif consolidé<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad valorem    |
| VN-LAO  | 0 | 0%            | Tarif consolidé<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad valorem    |
| VIFTA   | 0 | 0%            | Tarif consolidé<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/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 |

Historique des taux / démantèlement par année

| FTA   | Période                                | Année | Valeur source | Source    |
|-------|----------------------------------------|-------|---------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AC!E17331 |
| ATIGA | 2022                                   | 2022  | 0             | AT!E17260 |
| ATIGA | 2023                                   | 2023  | 0             | AT!F17260 |
| ATIGA | 2024                                   | 2024  | 0             | AT!G17260 |
| ATIGA | 2025                                   | 2025  | 0             | AT!H17260 |
| ATIGA | 2026                                   | 2026  | 0             | AT!I17260 |
| ATIGA | 2027                                   | 2027  | 0             | AT!J17260 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022  | 0             | AJ!E17316 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023  | 0             | AJ!F17316 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024  | 0             | AJ!G17316 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025  | 0             | AJ!H17316 |

| FTA     | Période                                | Année | Valeur source | Source      |
|---------|----------------------------------------|-------|---------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | AJ!I17316   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | AJ!J17316   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022  | 0             | VJ!E17317   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023  | 0             | VJ!F17317   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | VJ!G17317   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | VJ!H17317   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | VJ!I17317   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | VJ!J17317   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AK!F17322   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AANZ!H17278 |
| AIFTA   | 30/12/2022                             | 2022  | 0             | AI!F17274   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023  | 0             | AI!G17274   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024  | 0             | AI!H17274   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025  | 0             | AI!I17274   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026  | 0             | AI!J17274   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027  | 0             | AI!K17274   |
| VKFTA   | 2022                                   | 2022  | 0             | VK!E17320   |
| VKFTA   | 2023                                   | 2023  | 0             | VK!F17320   |
| VKFTA   | 2024                                   | 2024  | 0             | VK!G17320   |
| VKFTA   | 2025                                   | 2025  | 0             | VK!H17320   |
| VKFTA   | 2026                                   | 2026  | 0             | VK!I17320   |
| VKFTA   | 2027                                   | 2027  | 0             | VK!J17320   |
| VCFTA   | 2022                                   | 2022  | 0             | VC!D17382   |
| VCFTA   | 2023                                   | 2023  | 0             | VC!E17382   |
| VCFTA   | 2024                                   | 2024  | 0             | VC!F17382   |
| VCFTA   | 2025                                   | 2025  | 0             | VC!G17382   |

| FTA     | Période | Année | Valeur source | Source       |
|---------|---------|-------|---------------|--------------|
| VCFTA   | 2026    | 2026  | 0             | VC!H17382    |
| VCFTA   | 2027    | 2027  | 0             | VC!I17382    |
| VN-EAEU | 2022    | 2022  | 0             | EAV!D17358   |
| VN-EAEU | 2023    | 2023  | 0             | EAV!E17358   |
| VN-EAEU | 2024    | 2024  | 0             | EAV!F17358   |
| VN-EAEU | 2025    | 2025  | 0             | EAV!G17358   |
| VN-EAEU | 2026    | 2026  | 0             | EAV!H17358   |
| VN-EAEU | 2027    | 2027  | 0             | EAV!I17358   |
| AHKFTA  | 2022    | 2022  | 0             | AKH!D17353   |
| AHKFTA  | 2023    | 2023  | 0             | AKH!E17353   |
| AHKFTA  | 2024    | 2024  | 0             | AKH!F17353   |
| AHKFTA  | 2025    | 2025  | 0             | AKH!G17353   |
| AHKFTA  | 2026    | 2026  | 0             | AKH!H17353   |
| AHKFTA  | 2027    | 2027  | 0             | AKH!I17353   |
| EVFTA   | 2022    | 2022  | 0             | EV-NK!D17383 |
| EVFTA   | 2023    | 2023  | 0             | EV-NK!E17383 |
| EVFTA   | 2024    | 2024  | 0             | EV-NK!F17383 |
| EVFTA   | 2025    | 2025  | 0             | EV-NK!G17383 |
| EVFTA   | 2026    | 2026  | 0             | EV-NK!H17383 |
| EVFTA   | 2027    | 2027  | 0             | EV-NK!I17383 |
| UKVFTA  | 2022    | 2022  | 0             | UKV!D17382   |
| UKVFTA  | 2023    | 2023  | 0             | UKV!E17382   |
| UKVFTA  | 2024    | 2024  | 0             | UKV!F17382   |
| UKVFTA  | 2025    | 2025  | 0             | UKV!G17382   |
| UKVFTA  | 2026    | 2026  | 0             | UKV!H17382   |
| UKVFTA  | 2027    | 2027  | 0             | UKV!I17382   |

| FTA    | Période | Année          | Valeur source | Source         |
|--------|---------|----------------|---------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0             | CPTPP!D17476   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0             | CPTPP!E17476   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0             | CPTPP!F17476   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0             | CPTPP!G17476   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0             | CPTPP!H17476   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0             | CPTPP!I17476   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0             | CPTPP!J17476   |
| RCEP A | 2022    | 2022           | 0             | RCEPT-A!D17345 |
| RCEP A | 2023    | 2023           | 0             | RCEPT-A!E17345 |
| RCEP A | 2024    | 2024           | 0             | RCEPT-A!F17345 |
| RCEP A | 2025    | 2025           | 0             | RCEPT-A!G17345 |
| RCEP A | 2026    | 2026           | 0             | RCEPT-A!H17345 |
| RCEP A | 2027    | 2027           | 0             | RCEPT-A!I17345 |
| RCEP B | 2022    | 2022           | 0             | B!D17345       |
| RCEP B | 2023    | 2023           | 0             | B!E17345       |
| RCEP B | 2024    | 2024           | 0             | B!F17345       |
| RCEP B | 2025    | 2025           | 0             | B!G17345       |
| RCEP B | 2026    | 2026           | 0             | B!H17345       |
| RCEP B | 2027    | 2027           | 0             | B!I17345       |
| RCEP C | 2022    | 2022           | 0             | C!D17343       |
| RCEP C | 2023    | 2023           | 0             | C!E17343       |
| RCEP C | 2024    | 2024           | 0             | C!F17343       |
| RCEP C | 2025    | 2025           | 0             | C!G17343       |
| RCEP C | 2026    | 2026           | 0             | C!H17343       |
| RCEP C | 2027    | 2027           | 0             | C!I17343       |
| RCEP D | 2022    | 2022           | 0             | D!D17342       |

| FTA    | Période | Année | Valeur source | Source    |
|--------|---------|-------|---------------|-----------|
| RCEP D | 2023    | 2023  | 0             | D!E17342  |
| RCEP D | 2024    | 2024  | 0             | D!F17342  |
| RCEP D | 2025    | 2025  | 0             | D!G17342  |
| RCEP D | 2026    | 2026  | 0             | D!H17342  |
| RCEP D | 2027    | 2027  | 0             | D!I17342  |
| RCEP E | 2022    | 2022  | 0             | E!D17346  |
| RCEP E | 2023    | 2023  | 0             | E!E17346  |
| RCEP E | 2024    | 2024  | 0             | E!F17346  |
| RCEP E | 2025    | 2025  | 0             | E!G17346  |
| RCEP E | 2026    | 2026  | 0             | E!H17346  |
| RCEP E | 2027    | 2027  | 0             | E!I17346  |
| RCEP F | 2022    | 2022  | 0             | F!D17345  |
| RCEP F | 2023    | 2023  | 0             | F!E17345  |
| RCEP F | 2024    | 2024  | 0             | F!F17345  |
| RCEP F | 2025    | 2025  | 0             | F!G17345  |
| RCEP F | 2026    | 2026  | 0             | F!H17345  |
| RCEP F | 2027    | 2027  | 0             | F!I17345  |
| VIFTA  | 2024    | 2024  | 0             | VI!F16264 |
| VIFTA  | 2025    | 2025  | 0             | VI!G16264 |
| VIFTA  | 2026    | 2026  | 0             | VI!H16264 |
| VIFTA  | 2027    | 2027  | 0             | VI!I16264 |

Conseils et avertissements

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

|         |        |                                                            |                                                                                                                                         |                                                                                                                               |                |                                                                                                          |                                                 |
|---------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 9013.10 has 2 lines; 9013.10.10 is distinguished from its siblings by: Telescopic sights for fitting to arms; periscopes.    | 9013.10.20 Telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain.              | Non vérifié – contrôle nécessaire               |
| HS-004  | YELLOW | HS code introduced in the 2023 nomenclature                | 9013.10.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 9013.10.10                                                                                                               | 31/2022/TT-BTC | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.  | 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 9013.10.10. 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 0% for 9013.10.10 was checked against BT2026 (cell BT2026!N18022), 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.