

Détail du SH 9602.00.10

|                        |                                                                                                                                                                                                                                                                                                                                                                                                                    |
|------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 9602.00.10                                                                                                                                                                                                                                                                                                                                                                                                         |
| Description            | Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin / - Gelatin capsules for pharmaceutical products |
| Unité                  | kg/chiếc                                                                                                                                                                                                                                                                                                                                                                                                           |
| Généré le              | 30/10/2026 16:06:31                                                                                                                                                                                                                                                                                                                                                                                                |
| 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/96020010/">https://vietnamtariff.com/hs-code/96020010/</a>                                                                                                                                                                                                                                                                                                              |

Taxes applicables en 2026

| Régime tarifaire              | Valeur source | Taux                    | Base juridique | en vigueur | Source        |
|-------------------------------|---------------|-------------------------|----------------|------------|---------------|
| Droit d'importation ordinaire | 15            | 15%                     | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K18860 |
| Préférentiel (NPF)            | 10            | 10%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N18860 |
| TVA                           | 8/10          | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q18860 |
| 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 (-KH) | 0% (sauf KH) | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | E                     | 118/2022/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 |
| 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-<br>CP | Ad valorem |
| VJEPA   | 0       | 0%           | Tarif consolidé<br>BT2026 | 01/4/2026 - 31/3/2027                     | JV · Form VJ          | 124/2022/NĐ-<br>CP | Ad valorem |
| VKFTA   | 0       | 0%           | Tarif consolidé<br>BT2026 | 2026                                      | VK                    | 125/2022/NĐ-<br>CP | Ad valorem |
| VN-EAEU | 0       | 0%           | Tarif consolidé<br>BT2026 | 2026                                      | EAV                   | 113/2022/NĐ-<br>CP | Ad valorem |
| VN-LAO  | 0       | 0%           | Tarif consolidé<br>BT2026 |                                           | S                     | 206/2025/NĐ-<br>CP | Ad valorem |
| VNCU    | 0       | 0%           | Tarif consolidé<br>BT2026 | 2023 - 2027                               | VNCB · Form VC (Cuba) | 114/2022/NĐ-<br>CP | Ad valorem |
| AHKFTA  | 2       | 2%           | Tarif consolidé<br>BT2026 | 2026                                      | AHK                   | 123/2022/NĐ-<br>CP | Ad valorem |
| AIFTA   | 5       | 5%           | Tarif consolidé<br>BT2026 | 01/01/2026 - 31/12/2026                   | AI                    | 122/2022/NĐ-<br>CP | Ad valorem |

|                 |     |               |                        |      |                                   |                |               |
|-----------------|-----|---------------|------------------------|------|-----------------------------------|----------------|---------------|
| RCEP (Annexe A) | 5   | 5%            | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem    |
| RCEP (Annexe B) | 5   | 5%            | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem    |
| RCEP (Annexe C) | 5   | 5%            | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem    |
| RCEP (Annexe E) | 5   | 5%            | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem    |
| RCEP (Annexe F) | 5   | 5%            | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem    |
| RCEP (Annexe D) | 5,5 | 5,5%          | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem    |
| VIFTA           | 5.7 | 5,7%          | Tarif consolidé BT2026 | 2026 | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem    |
| VN-CAM          |     | Aucune donnée | Aucune donnée          |      | S                                 | 56/2026/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!E18118 |
| ATIGA | 2022                                   | 2022  | 0             | AT!E18047 |
| ATIGA | 2023                                   | 2023  | 0             | AT!F18047 |
| ATIGA | 2024                                   | 2024  | 0             | AT!G18047 |
| ATIGA | 2025                                   | 2025  | 0             | AT!H18047 |
| ATIGA | 2026                                   | 2026  | 0             | AT!I18047 |
| ATIGA | 2027                                   | 2027  | 0             | AT!J18047 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022  | 0             | AJ!E18103 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023  | 0             | AJ!F18103 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024  | 0             | AJ!G18103 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025  | 0             | AJ!H18103 |

| FTA     | Période                                | Année | Valeur source | Source      |
|---------|----------------------------------------|-------|---------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | AJ!I18103   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | AJ!J18103   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022  | 0             | VJ!E18104   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023  | 0             | VJ!F18104   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | VJ!G18104   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | VJ!H18104   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | VJ!I18104   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | VJ!J18104   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AK!F18109   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AANZ!H18066 |
| AIFTA   | 30/12/2022                             | 2022  | 5             | AI!F18061   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023  | 5             | AI!G18061   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024  | 5             | AI!H18061   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025  | 5             | AI!I18061   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026  | 5             | AI!J18061   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027  | 5             | AI!K18061   |
| VKFTA   | 2022                                   | 2022  | 0             | VK!E18109   |
| VKFTA   | 2023                                   | 2023  | 0             | VK!F18109   |
| VKFTA   | 2024                                   | 2024  | 0             | VK!G18109   |
| VKFTA   | 2025                                   | 2025  | 0             | VK!H18109   |
| VKFTA   | 2026                                   | 2026  | 0             | VK!I18109   |
| VKFTA   | 2027                                   | 2027  | 0             | VK!J18109   |
| VCFTA   | 2022                                   | 2022  | 2             | VC!D18173   |
| VCFTA   | 2023                                   | 2023  | 1             | VC!E18173   |
| VCFTA   | 2024                                   | 2024  | 0             | VC!F18173   |
| VCFTA   | 2025                                   | 2025  | 0             | VC!G18173   |

| FTA     | Période     | Année | Valeur source | Source       |
|---------|-------------|-------|---------------|--------------|
| VCFTA   | 2026        | 2026  | 0             | VC!H18173    |
| VCFTA   | 2027        | 2027  | 0             | VC!I18173    |
| VN-EAEU | 2022        | 2022  | 0             | EAV!D18147   |
| VN-EAEU | 2023        | 2023  | 0             | EAV!E18147   |
| VN-EAEU | 2024        | 2024  | 0             | EAV!F18147   |
| VN-EAEU | 2025        | 2025  | 0             | EAV!G18147   |
| VN-EAEU | 2026        | 2026  | 0             | EAV!H18147   |
| VN-EAEU | 2027        | 2027  | 0             | EAV!I18147   |
| VNCU    | 2022        | 2022  | 0             | VNCU!D1071   |
| VNCU    | 2023 - 2027 |       | 0             | VNCU!E1071   |
| AHKFTA  | 2022        | 2022  | 6             | AKH!D18140   |
| AHKFTA  | 2023        | 2023  | 4             | AKH!E18140   |
| AHKFTA  | 2024        | 2024  | 4             | AKH!F18140   |
| AHKFTA  | 2025        | 2025  | 2             | AKH!G18140   |
| AHKFTA  | 2026        | 2026  | 2             | AKH!H18140   |
| AHKFTA  | 2027        | 2027  | 0             | AKH!I18140   |
| EVFTA   | 2022        | 2022  | 2,5           | EV-NK!D18170 |
| EVFTA   | 2023        | 2023  | 0             | EV-NK!E18170 |
| EVFTA   | 2024        | 2024  | 0             | EV-NK!F18170 |
| EVFTA   | 2025        | 2025  | 0             | EV-NK!G18170 |
| EVFTA   | 2026        | 2026  | 0             | EV-NK!H18170 |
| EVFTA   | 2027        | 2027  | 0             | EV-NK!I18170 |
| UKVFTA  | 2022        | 2022  | 2,5           | UKV!D18169   |
| UKVFTA  | 2023        | 2023  | 0             | UKV!E18169   |
| UKVFTA  | 2024        | 2024  | 0             | UKV!F18169   |
| UKVFTA  | 2025        | 2025  | 0             | UKV!G18169   |

| FTA    | Période | Année          | Valeur source | Source         |
|--------|---------|----------------|---------------|----------------|
| UKVFTA | 2026    | 2026           | 0             | UKV!H18169     |
| UKVFTA | 2027    | 2027           | 0             | UKV!I18169     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0             | CPTPP!D18263   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0             | CPTPP!E18263   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0             | CPTPP!F18263   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0             | CPTPP!G18263   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0             | CPTPP!H18263   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0             | CPTPP!I18263   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0             | CPTPP!J18263   |
| RCEP A | 2022    | 2022           | 9             | RCEPT-A!D18134 |
| RCEP A | 2023    | 2023           | 8             | RCEPT-A!E18134 |
| RCEP A | 2024    | 2024           | 7             | RCEPT-A!F18134 |
| RCEP A | 2025    | 2025           | 6             | RCEPT-A!G18134 |
| RCEP A | 2026    | 2026           | 5             | RCEPT-A!H18134 |
| RCEP A | 2027    | 2027           | 4             | RCEPT-A!I18134 |
| RCEP B | 2022    | 2022           | 9             | B!D18134       |
| RCEP B | 2023    | 2023           | 8             | B!E18134       |
| RCEP B | 2024    | 2024           | 7             | B!F18134       |
| RCEP B | 2025    | 2025           | 6             | B!G18134       |
| RCEP B | 2026    | 2026           | 5             | B!H18134       |
| RCEP B | 2027    | 2027           | 4             | B!I18134       |
| RCEP C | 2022    | 2022           | 9             | C!D18132       |
| RCEP C | 2023    | 2023           | 8             | C!E18132       |
| RCEP C | 2024    | 2024           | 7             | C!F18132       |
| RCEP C | 2025    | 2025           | 6             | C!G18132       |
| RCEP C | 2026    | 2026           | 5             | C!H18132       |

| FTA    | Période | Année | Valeur source | Source    |
|--------|---------|-------|---------------|-----------|
| RCEP C | 2027    | 2027  | 4             | C!I18132  |
| RCEP D | 2022    | 2022  | 9,1           | D!D18131  |
| RCEP D | 2023    | 2023  | 8,2           | D!E18131  |
| RCEP D | 2024    | 2024  | 7,3           | D!F18131  |
| RCEP D | 2025    | 2025  | 6,4           | D!G18131  |
| RCEP D | 2026    | 2026  | 5,5           | D!H18131  |
| RCEP D | 2027    | 2027  | 4,5           | D!I18131  |
| RCEP E | 2022    | 2022  | 9             | E!D18136  |
| RCEP E | 2023    | 2023  | 8             | E!E18136  |
| RCEP E | 2024    | 2024  | 7             | E!F18136  |
| RCEP E | 2025    | 2025  | 6             | E!G18136  |
| RCEP E | 2026    | 2026  | 5             | E!H18136  |
| RCEP E | 2027    | 2027  | 4             | E!I18136  |
| RCEP F | 2022    | 2022  | 9             | F!D18134  |
| RCEP F | 2023    | 2023  | 8             | F!E18134  |
| RCEP F | 2024    | 2024  | 7             | F!F18134  |
| RCEP F | 2025    | 2025  | 6             | F!G18134  |
| RCEP F | 2026    | 2026  | 5             | F!H18134  |
| RCEP F | 2027    | 2027  | 4             | F!I18134  |
| VIFTA  | 2024    | 2024  | 8.6           | VI!F17002 |
| VIFTA  | 2025    | 2025  | 7.1           | VI!G17002 |
| VIFTA  | 2026    | 2026  | 5.7           | VI!H17002 |
| VIFTA  | 2027    | 2027  | 4.3           | VI!I17002 |

### 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 9602.00 has 3 lines; 9602.00.10 is distinguished from its siblings by: Gelatin capsules for pharmaceutical products. | 9602.00.20 Cigar or cigarette cases, tobacco jars; ornamental articles; 9602.00.90 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 9602.00.10. 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 10% for 9602.00.10 was checked against BT2026 (cell BT2026!N18860), 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.