Vietnam Tariff Intelligence

# HS 7005.21.90 detail

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|---|---|
| **HS code** | 7005.21.90 |
| **Description** | Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked / - Other non-wired glass: / - - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground: / - - - Other |
| **Unit** | m2/chiếc |
| **Generated** | 02/11/2026 16:46:40 |
| **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://vietnamtariff.com/hs-code/70052190/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 60 | 60% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K10472 |
| Preferential (MFN) | 40 | 40% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N10472 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q10472 |
| 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 |
| 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 |
| 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 |
| AKFTA | 5 | 5% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| EVFTA | 5 | 5% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 5 | 5% | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VKFTA | 5 | 5% | Consolidated BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VCFTA | 8 | 8% | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 40 | 40% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 40 | 40% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 40 | 40% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/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 |
| ACFTA | 50 | 50% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AHKFTA | * | * not eligible | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Not eligible (*) |
| AIFTA | * | * not eligible | Consolidated BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Not eligible (*) |
| AJCEP | * | * not eligible | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex C) | * | * not eligible | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex D) | * | * not eligible | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex E) | * | * not eligible | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| VJEPA | * | * not eligible | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Not eligible (*) |
| VIFTA | * | * not eligible | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Not eligible (*) |

## Rate history / phase-down by year

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 50 | AC!E9950 |
| ATIGA | 2022 | 2022 | 0 | AT!E9901 |
| ATIGA | 2023 | 2023 | 0 | AT!F9901 |
| ATIGA | 2024 | 2024 | 0 | AT!G9901 |
| ATIGA | 2025 | 2025 | 0 | AT!H9901 |
| ATIGA | 2026 | 2026 | 0 | AT!I9901 |
| ATIGA | 2027 | 2027 | 0 | AT!J9901 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E9953 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F9953 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G9953 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H9953 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I9953 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J9953 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | * | VJ!E9954 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | * | VJ!F9954 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | * | VJ!G9954 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | * | VJ!H9954 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | * | VJ!I9954 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | * | VJ!J9954 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F9955 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H9907 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F9913 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G9913 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H9913 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I9913 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J9913 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K9913 |
| VKFTA | 2022 | 2022 | 5 | VK!E9938 |
| VKFTA | 2023 | 2023 | 5 | VK!F9938 |
| VKFTA | 2024 | 2024 | 5 | VK!G9938 |
| VKFTA | 2025 | 2025 | 5 | VK!H9938 |
| VKFTA | 2026 | 2026 | 5 | VK!I9938 |
| VKFTA | 2027 | 2027 | 5 | VK!J9938 |
| VCFTA | 2022 | 2022 | 18 | VC!D9985 |
| VCFTA | 2023 | 2023 | 15 | VC!E9985 |
| VCFTA | 2024 | 2024 | 13 | VC!F9985 |
| VCFTA | 2025 | 2025 | 10 | VC!G9985 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 8 | VC!H9985 |
| VCFTA | 2027 | 2027 | 5 | VC!I9985 |
| VN-EAEU | 2022 | 2022 | 10,9 | EAV!D9976 |
| VN-EAEU | 2023 | 2023 | 7,3 | EAV!E9976 |
| VN-EAEU | 2024 | 2024 | 3,6 | EAV!F9976 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G9976 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H9976 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I9976 |
| AHKFTA | 2022 | 2022 | * | AKH!D9976 |
| AHKFTA | 2023 | 2023 | * | AKH!E9976 |
| AHKFTA | 2024 | 2024 | * | AKH!F9976 |
| AHKFTA | 2025 | 2025 | * | AKH!G9976 |
| AHKFTA | 2026 | 2026 | * | AKH!H9976 |
| AHKFTA | 2027 | 2027 | * | AKH!I9976 |
| EVFTA | 2022 | 2022 | 25 | EV-NK!D9987 |
| EVFTA | 2023 | 2023 | 20 | EV-NK!E9987 |
| EVFTA | 2024 | 2024 | 15 | EV-NK!F9987 |
| EVFTA | 2025 | 2025 | 10 | EV-NK!G9987 |
| EVFTA | 2026 | 2026 | 5 | EV-NK!H9987 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I9987 |
| UKVFTA | 2022 | 2022 | 25 | UKV!D9986 |
| UKVFTA | 2023 | 2023 | 20 | UKV!E9986 |
| UKVFTA | 2024 | 2024 | 15 | UKV!F9986 |
| UKVFTA | 2025 | 2025 | 10 | UKV!G9986 |
| UKVFTA | 2026 | 2026 | 5 | UKV!H9986 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I9986 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D9933 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E9933 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F9933 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G9933 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H9933 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I9933 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J9933 |
| RCEP A | 2022 | 2022 | 40 | RCEPT-A!D9970 |
| RCEP A | 2023 | 2023 | 40 | RCEPT-A!E9970 |
| RCEP A | 2024 | 2024 | 40 | RCEPT-A!F9970 |
| RCEP A | 2025 | 2025 | 40 | RCEPT-A!G9970 |
| RCEP A | 2026 | 2026 | 40 | RCEPT-A!H9970 |
| RCEP A | 2027 | 2027 | 40 | RCEPT-A!I9970 |
| RCEP B | 2022 | 2022 | 40 | B!D9970 |
| RCEP B | 2023 | 2023 | 40 | B!E9970 |
| RCEP B | 2024 | 2024 | 40 | B!F9970 |
| RCEP B | 2025 | 2025 | 40 | B!G9970 |
| RCEP B | 2026 | 2026 | 40 | B!H9970 |
| RCEP B | 2027 | 2027 | 40 | B!I9970 |
| RCEP C | 2022 | 2022 | * | C!D9970 |
| RCEP C | 2023 | 2023 | * | C!E9970 |
| RCEP C | 2024 | 2024 | * | C!F9970 |
| RCEP C | 2025 | 2025 | * | C!G9970 |
| RCEP C | 2026 | 2026 | * | C!H9970 |
| RCEP C | 2027 | 2027 | * | C!I9970 |
| RCEP D | 2022 | 2022 | * | D!D9969 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | * | D!E9969 |
| RCEP D | 2024 | 2024 | * | D!F9969 |
| RCEP D | 2025 | 2025 | * | D!G9969 |
| RCEP D | 2026 | 2026 | * | D!H9969 |
| RCEP D | 2027 | 2027 | * | D!I9969 |
| RCEP E | 2022 | 2022 | * | E!D9973 |
| RCEP E | 2023 | 2023 | * | E!E9973 |
| RCEP E | 2024 | 2024 | * | E!F9973 |
| RCEP E | 2025 | 2025 | * | E!G9973 |
| RCEP E | 2026 | 2026 | * | E!H9973 |
| RCEP E | 2027 | 2027 | * | E!I9973 |
| RCEP F | 2022 | 2022 | 40 | F!D9970 |
| RCEP F | 2023 | 2023 | 40 | F!E9970 |
| RCEP F | 2024 | 2024 | 40 | F!F9970 |
| RCEP F | 2025 | 2025 | 40 | F!G9970 |
| RCEP F | 2026 | 2026 | 40 | F!H9970 |
| RCEP F | 2027 | 2027 | 40 | F!I9970 |
| VIFTA | 2024 | 2024 | * | VI!F9219 |
| VIFTA | 2025 | 2025 | * | VI!G9219 |
| VIFTA | 2026 | 2026 | * | VI!H9219 |
| VIFTA | 2027 | 2027 | * | VI!I9219 |

## Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|

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|---|---|---|---|---|---|---|---|
| DOC-001 | YELLOW | Specialised inspection | Item policy (source, Vietnamese): SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL trước khi TQ | | 10/2024/TT-BXD | Prepare inspection/certification filings under the cited instruments before clearance. | Instrument cited in source; validity not verified |
| FTA-013 | YELLOW | FTA rate not lower than MFN | RCEP (Annex A) 40%, RCEP (Annex B) 40%, RCEP (Annex 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. | Not verified – check required |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 7005.21 has 3 lines; 7005.21.90 is distinguished from its siblings by: Other. | 7005.21.10 Optical glass, not optically worked; 7005.21.20 Other, in squares or rectangular shape, whether or not one or more corners have been cut | 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 7005.21.90. 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 40% for 7005.21.90 was checked against BT2026 (cell BT2026!N10472), 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 |
|---|

SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL trước khi TQ

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.