Vietnam Tariff Intelligence

HS 7015.90.90 detail

HS code	7015.90.90
Description	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses / - Other: / - - Other
Unit	kg/chiếc
Generated	02/11/2026 07:33:03
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/70159090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10543
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N10543
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10543
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	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	2.9	2.9%	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!E10030

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E9981
ATIGA	2023	2023	0	AT!F9981
ATIGA	2024	2024	0	AT!G9981
ATIGA	2025	2025	0	AT!H9981
ATIGA	2026	2026	0	AT!I9981
ATIGA	2027	2027	0	AT!J9981
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E10033
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10033
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10033
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10033
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10033
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10033
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10034
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10034
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10034
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10034
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10034
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10034
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10035
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9987
AIFTA	30/12/2022	2022	0	AI!F9993
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9993
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9993
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9993
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9993
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9993

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E10018
VKFTA	2023	2023	0	VK!F10018
VKFTA	2024	2024	0	VK!G10018
VKFTA	2025	2025	0	VK!H10018
VKFTA	2026	2026	0	VK!I10018
VKFTA	2027	2027	0	VK!J10018
VCFTA	2022	2022	5	VC!D10065
VCFTA	2023	2023	5	VC!E10065
VCFTA	2024	2024	0	VC!F10065
VCFTA	2025	2025	0	VC!G10065
VCFTA	2026	2026	0	VC!H10065
VCFTA	2027	2027	0	VC!I10065
VN-EAEU	2022	2022	0	EAV!D10056
VN-EAEU	2023	2023	0	EAV!E10056
VN-EAEU	2024	2024	0	EAV!F10056
VN-EAEU	2025	2025	0	EAV!G10056
VN-EAEU	2026	2026	0	EAV!H10056
VN-EAEU	2027	2027	0	EAV!I10056
AHKFTA	2022	2022	3	AKH!D10056
AHKFTA	2023	2023	2	AKH!E10056
AHKFTA	2024	2024	2	AKH!F10056
AHKFTA	2025	2025	1	AKH!G10056
AHKFTA	2026	2026	1	AKH!H10056
AHKFTA	2027	2027	0	AKH!I10056
EVFTA	2022	2022	1,2	EV-NK!D10067
EVFTA	2023	2023	0	EV-NK!E10067

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F10067
EVFTA	2025	2025	0	EV-NK!G10067
EVFTA	2026	2026	0	EV-NK!H10067
EVFTA	2027	2027	0	EV-NK!I10067
UKVFTA	2022	2022	1,2	UKV!D10066
UKVFTA	2023	2023	0	UKV!E10066
UKVFTA	2024	2024	0	UKV!F10066
UKVFTA	2025	2025	0	UKV!G10066
UKVFTA	2026	2026	0	UKV!H10066
UKVFTA	2027	2027	0	UKV!I10066
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10013
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10013
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10013
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10013
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10013
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10013
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10013
RCEP A	2022	2022	0	RCEPT-A!D10050
RCEP A	2023	2023	0	RCEPT-A!E10050
RCEP A	2024	2024	0	RCEPT-A!F10050
RCEP A	2025	2025	0	RCEPT-A!G10050
RCEP A	2026	2026	0	RCEPT-A!H10050
RCEP A	2027	2027	0	RCEPT-A!I10050
RCEP B	2022	2022	0	B!D10050
RCEP B	2023	2023	0	B!E10050
RCEP B	2024	2024	0	B!F10050

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G10050
RCEP B	2026	2026	0	B!H10050
RCEP B	2027	2027	0	B!I10050
RCEP C	2022	2022	0	C!D10050
RCEP C	2023	2023	0	C!E10050
RCEP C	2024	2024	0	C!F10050
RCEP C	2025	2025	0	C!G10050
RCEP C	2026	2026	0	C!H10050
RCEP C	2027	2027	0	C!I10050
RCEP D	2022	2022	0	D!D10049
RCEP D	2023	2023	0	D!E10049
RCEP D	2024	2024	0	D!F10049
RCEP D	2025	2025	0	D!G10049
RCEP D	2026	2026	0	D!H10049
RCEP D	2027	2027	0	D!I10049
RCEP E	2022	2022	0	E!D10053
RCEP E	2023	2023	0	E!E10053
RCEP E	2024	2024	0	E!F10053
RCEP E	2025	2025	0	E!G10053
RCEP E	2026	2026	0	E!H10053
RCEP E	2027	2027	0	E!I10053
RCEP F	2022	2022	0	F!D10050
RCEP F	2023	2023	0	F!E10050
RCEP F	2024	2024	0	F!F10050
RCEP F	2025	2025	0	F!G10050
RCEP F	2026	2026	0	F!H10050

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I10050
VIFTA	2024	2024	4.3	VI!F9290
VIFTA	2025	2025	3.6	VI!G9290
VIFTA	2026	2026	2.9	VI!H9290
VIFTA	2027	2027	2.1	VI!I9290

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7015.90 has 2 lines; 7015.90.90 is distinguished from its siblings by: Other.	7015.90.10 Clock or watch glasses	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 7015.90.90. 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 5% for 7015.90.90 was checked against BT2026 (cell BT2026!N10543), 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

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.