

HS 9001.20.00 detail

HS code	9001.20.00
Description	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked / - Sheets and plates of polarising material
Unit	kg/m/chiếc
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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/90012000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17918
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N17918
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17918
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
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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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ- CP	Ad valorem
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-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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)		0	AC!E17216
ATIGA	2022	2022	0	AT!E17145
ATIGA	2023	2023	0	AT!F17145
ATIGA	2024	2024	0	AT!G17145
ATIGA	2025	2025	0	AT!H17145
ATIGA	2026	2026	0	AT!I17145
ATIGA	2027	2027	0	AT!J17145
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17201
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17201
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17201
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17201

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17201
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17201
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17202
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17202
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17202
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17202
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17202
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17202
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17207
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17163
AIFTA	30/12/2022	2022	0	AI!F17159
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17159
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17159
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17159
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17159
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17159
VKFTA	2022	2022	0	VK!E17205
VKFTA	2023	2023	0	VK!F17205
VKFTA	2024	2024	0	VK!G17205
VKFTA	2025	2025	0	VK!H17205
VKFTA	2026	2026	0	VK!I17205
VKFTA	2027	2027	0	VK!J17205
VCFTA	2022	2022	0	VC!D17267
VCFTA	2023	2023	0	VC!E17267
VCFTA	2024	2024	0	VC!F17267
VCFTA	2025	2025	0	VC!G17267

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H17267
VCFTA	2027	2027	0	VC!I17267
VN-EAEU	2022	2022	*	EAV!D17243
VN-EAEU	2023	2023	*	EAV!E17243
VN-EAEU	2024	2024	*	EAV!F17243
VN-EAEU	2025	2025	*	EAV!G17243
VN-EAEU	2026	2026	*	EAV!H17243
VN-EAEU	2027	2027	*	EAV!I17243
AHKFTA	2022	2022	0	AKH!D17238
AHKFTA	2023	2023	0	AKH!E17238
AHKFTA	2024	2024	0	AKH!F17238
AHKFTA	2025	2025	0	AKH!G17238
AHKFTA	2026	2026	0	AKH!H17238
AHKFTA	2027	2027	0	AKH!I17238
EVFTA	2022	2022	0	EV-NK!D17268
EVFTA	2023	2023	0	EV-NK!E17268
EVFTA	2024	2024	0	EV-NK!F17268
EVFTA	2025	2025	0	EV-NK!G17268
EVFTA	2026	2026	0	EV-NK!H17268
EVFTA	2027	2027	0	EV-NK!I17268
UKVFTA	2022	2022	0	UKV!D17267
UKVFTA	2023	2023	0	UKV!E17267
UKVFTA	2024	2024	0	UKV!F17267
UKVFTA	2025	2025	0	UKV!G17267
UKVFTA	2026	2026	0	UKV!H17267
UKVFTA	2027	2027	0	UKV!I17267

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17361
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17361
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17361
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17361
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17361
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17361
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17361
RCEP A	2022	2022	0	RCEPT-A!D17230
RCEP A	2023	2023	0	RCEPT-A!E17230
RCEP A	2024	2024	0	RCEPT-A!F17230
RCEP A	2025	2025	0	RCEPT-A!G17230
RCEP A	2026	2026	0	RCEPT-A!H17230
RCEP A	2027	2027	0	RCEPT-A!I17230
RCEP B	2022	2022	0	B!D17230
RCEP B	2023	2023	0	B!E17230
RCEP B	2024	2024	0	B!F17230
RCEP B	2025	2025	0	B!G17230
RCEP B	2026	2026	0	B!H17230
RCEP B	2027	2027	0	B!I17230
RCEP C	2022	2022	0	C!D17228
RCEP C	2023	2023	0	C!E17228
RCEP C	2024	2024	0	C!F17228
RCEP C	2025	2025	0	C!G17228
RCEP C	2026	2026	0	C!H17228
RCEP C	2027	2027	0	C!I17228
RCEP D	2022	2022	0	D!D17227

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E17227
RCEP D	2024	2024	0	D!F17227
RCEP D	2025	2025	0	D!G17227
RCEP D	2026	2026	0	D!H17227
RCEP D	2027	2027	0	D!I17227
RCEP E	2022	2022	0	E!D17231
RCEP E	2023	2023	0	E!E17231
RCEP E	2024	2024	0	E!F17231
RCEP E	2025	2025	0	E!G17231
RCEP E	2026	2026	0	E!H17231
RCEP E	2027	2027	0	E!I17231
RCEP F	2022	2022	0	F!D17230
RCEP F	2023	2023	0	F!E17230
RCEP F	2024	2024	0	F!F17230
RCEP F	2025	2025	0	F!G17230
RCEP F	2026	2026	0	F!H17230
RCEP F	2027	2027	0	F!I17230
VIFTA	2024	2024	0	VI!F16160
VIFTA	2025	2025	0	VI!G16160
VIFTA	2026	2026	0	VI!H16160
VIFTA	2027	2027	0	VI!I16160

Advisory & warnings

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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 9001.20.00. 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 0% for 9001.20.00 was checked against BT2026 (cell BT2026!N17918), 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.