Vietnam Tariff Intelligence

HS 9001.40.00 detail

HS code	9001.40.00
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 / - Spectacle lenses of glass
Unit	kg/chiếc
Generated	04/11/2026 21:13:27
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/90014000/

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!K17920
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N17920
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17920
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
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-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
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!E17218

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17147
ATIGA	2023	2023	0	AT!F17147
ATIGA	2024	2024	0	AT!G17147
ATIGA	2025	2025	0	AT!H17147
ATIGA	2026	2026	0	AT!I17147
ATIGA	2027	2027	0	AT!J17147
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17203
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17203
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17203
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17203
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17203
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17203
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17204
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17204
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17204
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17204
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17204
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17204
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17209
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17165
AIFTA	30/12/2022	2022	0	AI!F17161
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17161
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17161
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17161
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17161
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17161

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17207
VKFTA	2023	2023	0	VK!F17207
VKFTA	2024	2024	0	VK!G17207
VKFTA	2025	2025	0	VK!H17207
VKFTA	2026	2026	0	VK!I17207
VKFTA	2027	2027	0	VK!J17207
VCFTA	2022	2022	5	VC!D17269
VCFTA	2023	2023	5	VC!E17269
VCFTA	2024	2024	0	VC!F17269
VCFTA	2025	2025	0	VC!G17269
VCFTA	2026	2026	0	VC!H17269
VCFTA	2027	2027	0	VC!I17269
VN-EAEU	2022	2022	0	EAV!D17245
VN-EAEU	2023	2023	0	EAV!E17245
VN-EAEU	2024	2024	0	EAV!F17245
VN-EAEU	2025	2025	0	EAV!G17245
VN-EAEU	2026	2026	0	EAV!H17245
VN-EAEU	2027	2027	0	EAV!I17245
AHKFTA	2022	2022	0	AKH!D17240
AHKFTA	2023	2023	0	AKH!E17240
AHKFTA	2024	2024	0	AKH!F17240
AHKFTA	2025	2025	0	AKH!G17240
AHKFTA	2026	2026	0	AKH!H17240
AHKFTA	2027	2027	0	AKH!I17240
EVFTA	2022	2022	0	EV-NK!D17270
EVFTA	2023	2023	0	EV-NK!E17270

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F17270
EVFTA	2025	2025	0	EV-NK!G17270
EVFTA	2026	2026	0	EV-NK!H17270
EVFTA	2027	2027	0	EV-NK!I17270
UKVFTA	2022	2022	0	UKV!D17269
UKVFTA	2023	2023	0	UKV!E17269
UKVFTA	2024	2024	0	UKV!F17269
UKVFTA	2025	2025	0	UKV!G17269
UKVFTA	2026	2026	0	UKV!H17269
UKVFTA	2027	2027	0	UKV!I17269
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17363
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17363
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17363
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17363
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17363
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17363
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17363
RCEP A	2022	2022	0	RCEPT-A!D17232
RCEP A	2023	2023	0	RCEPT-A!E17232
RCEP A	2024	2024	0	RCEPT-A!F17232
RCEP A	2025	2025	0	RCEPT-A!G17232
RCEP A	2026	2026	0	RCEPT-A!H17232
RCEP A	2027	2027	0	RCEPT-A!I17232
RCEP B	2022	2022	0	B!D17232
RCEP B	2023	2023	0	B!E17232
RCEP B	2024	2024	0	B!F17232

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17232
RCEP B	2026	2026	0	B!H17232
RCEP B	2027	2027	0	B!I17232
RCEP C	2022	2022	0	C!D17230
RCEP C	2023	2023	0	C!E17230
RCEP C	2024	2024	0	C!F17230
RCEP C	2025	2025	0	C!G17230
RCEP C	2026	2026	0	C!H17230
RCEP C	2027	2027	0	C!I17230
RCEP D	2022	2022	0	D!D17229
RCEP D	2023	2023	0	D!E17229
RCEP D	2024	2024	0	D!F17229
RCEP D	2025	2025	0	D!G17229
RCEP D	2026	2026	0	D!H17229
RCEP D	2027	2027	0	D!I17229
RCEP E	2022	2022	0	E!D17233
RCEP E	2023	2023	0	E!E17233
RCEP E	2024	2024	0	E!F17233
RCEP E	2025	2025	0	E!G17233
RCEP E	2026	2026	0	E!H17233
RCEP E	2027	2027	0	E!I17233
RCEP F	2022	2022	0	F!D17232
RCEP F	2023	2023	0	F!E17232
RCEP F	2024	2024	0	F!F17232
RCEP F	2025	2025	0	F!G17232
RCEP F	2026	2026	0	F!H17232

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17232
VIFTA	2024	2024	4.3	VI!F16162
VIFTA	2025	2025	3.6	VI!G16162
VIFTA	2026	2026	2.9	VI!H16162
VIFTA	2027	2027	2.1	VI!I16162

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
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 9001.40.00. 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 5% for 9001.40.00 was checked against BT2026 (cell BT2026!N17920), 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.