Vietnam Tariff Intelligence

HS 9002.19.00 detail

HS code	9002.19.00
Description	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked / - Objective lenses: / - - Other
Unit	kg/chiếc
Generated	02/11/2026 06:19:32
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/90021900/

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!K17928
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N17928
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17928
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/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!E17227
ATIGA	2022	2022	0	AT!E17156
ATIGA	2023	2023	0	AT!F17156
ATIGA	2024	2024	0	AT!G17156
ATIGA	2025	2025	0	AT!H17156
ATIGA	2026	2026	0	AT!I17156
ATIGA	2027	2027	0	AT!J17156
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17212
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17212
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17212

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17212
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17212
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17212
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17213
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17213
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17213
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17213
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17213
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17213
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17218
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17174
AIFTA	30/12/2022	2022	0	AI!F17170
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17170
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17170
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17170
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17170
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17170
VKFTA	2022	2022	0	VK!E17216
VKFTA	2023	2023	0	VK!F17216
VKFTA	2024	2024	0	VK!G17216
VKFTA	2025	2025	0	VK!H17216
VKFTA	2026	2026	0	VK!I17216
VKFTA	2027	2027	0	VK!J17216
VCFTA	2022	2022	0	VC!D17278
VCFTA	2023	2023	0	VC!E17278
VCFTA	2024	2024	0	VC!F17278

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17278
VCFTA	2026	2026	0	VC!H17278
VCFTA	2027	2027	0	VC!I17278
VN-EAEU	2022	2022	0	EAV!D17254
VN-EAEU	2023	2023	0	EAV!E17254
VN-EAEU	2024	2024	0	EAV!F17254
VN-EAEU	2025	2025	0	EAV!G17254
VN-EAEU	2026	2026	0	EAV!H17254
VN-EAEU	2027	2027	0	EAV!I17254
AHKFTA	2022	2022	*	AKH!D17249
AHKFTA	2023	2023	*	AKH!E17249
AHKFTA	2024	2024	*	AKH!F17249
AHKFTA	2025	2025	*	AKH!G17249
AHKFTA	2026	2026	*	AKH!H17249
AHKFTA	2027	2027	*	AKH!I17249
EVFTA	2022	2022	0	EV-NK!D17279
EVFTA	2023	2023	0	EV-NK!E17279
EVFTA	2024	2024	0	EV-NK!F17279
EVFTA	2025	2025	0	EV-NK!G17279
EVFTA	2026	2026	0	EV-NK!H17279
EVFTA	2027	2027	0	EV-NK!I17279
UKVFTA	2022	2022	0	UKV!D17278
UKVFTA	2023	2023	0	UKV!E17278
UKVFTA	2024	2024	0	UKV!F17278
UKVFTA	2025	2025	0	UKV!G17278
UKVFTA	2026	2026	0	UKV!H17278

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17278
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17372
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17372
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17372
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17372
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17372
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17372
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17372
RCEP A	2022	2022	0	RCEPT-A!D17241
RCEP A	2023	2023	0	RCEPT-A!E17241
RCEP A	2024	2024	0	RCEPT-A!F17241
RCEP A	2025	2025	0	RCEPT-A!G17241
RCEP A	2026	2026	0	RCEPT-A!H17241
RCEP A	2027	2027	0	RCEPT-A!I17241
RCEP B	2022	2022	0	B!D17241
RCEP B	2023	2023	0	B!E17241
RCEP B	2024	2024	0	B!F17241
RCEP B	2025	2025	0	B!G17241
RCEP B	2026	2026	0	B!H17241
RCEP B	2027	2027	0	B!I17241
RCEP C	2022	2022	0	C!D17239
RCEP C	2023	2023	0	C!E17239
RCEP C	2024	2024	0	C!F17239
RCEP C	2025	2025	0	C!G17239
RCEP C	2026	2026	0	C!H17239
RCEP C	2027	2027	0	C!I17239

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D17238
RCEP D	2023	2023	0	D!E17238
RCEP D	2024	2024	0	D!F17238
RCEP D	2025	2025	0	D!G17238
RCEP D	2026	2026	0	D!H17238
RCEP D	2027	2027	0	D!I17238
RCEP E	2022	2022	0	E!D17242
RCEP E	2023	2023	0	E!E17242
RCEP E	2024	2024	0	E!F17242
RCEP E	2025	2025	0	E!G17242
RCEP E	2026	2026	0	E!H17242
RCEP E	2027	2027	0	E!I17242
RCEP F	2022	2022	0	F!D17241
RCEP F	2023	2023	0	F!E17241
RCEP F	2024	2024	0	F!F17241
RCEP F	2025	2025	0	F!G17241
RCEP F	2026	2026	0	F!H17241
RCEP F	2027	2027	0	F!I17241
VIFTA	2024	2024	0	VI!F16170
VIFTA	2025	2025	0	VI!G16170
VIFTA	2026	2026	0	VI!H16170
VIFTA	2027	2027	0	VI!I16170

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 9002.19.00. 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 9002.19.00 was checked against BT2026 (cell BT2026!N17928), 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.