Vietnam Tariff Intelligence

HS 9012.90.00 detail

HS code	9012.90.00
Description	Microscopes other than optical microscopes; diffraction apparatus / - Parts and accessories
Unit	chiếc/bộ
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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/90129000/

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!K18019
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N18019
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18019
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E17327
ATIGA	2022	2022	0	AT!E17256
ATIGA	2023	2023	0	AT!F17256
ATIGA	2024	2024	0	AT!G17256
ATIGA	2025	2025	0	AT!H17256
ATIGA	2026	2026	0	AT!I17256
ATIGA	2027	2027	0	AT!J17256
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17312
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17312
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17312

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17312
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17312
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17312
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17313
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17313
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17313
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17313
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17313
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17313
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17318
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17274
AIFTA	30/12/2022	2022	0	AI!F17270
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17270
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17270
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17270
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17270
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17270
VKFTA	2022	2022	0	VK!E17316
VKFTA	2023	2023	0	VK!F17316
VKFTA	2024	2024	0	VK!G17316
VKFTA	2025	2025	0	VK!H17316
VKFTA	2026	2026	0	VK!I17316
VKFTA	2027	2027	0	VK!J17316
VCFTA	2022	2022	0	VC!D17378
VCFTA	2023	2023	0	VC!E17378
VCFTA	2024	2024	0	VC!F17378

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17378
VCFTA	2026	2026	0	VC!H17378
VCFTA	2027	2027	0	VC!I17378
VN-EAEU	2022	2022	*	EAV!D17354
VN-EAEU	2023	2023	*	EAV!E17354
VN-EAEU	2024	2024	*	EAV!F17354
VN-EAEU	2025	2025	*	EAV!G17354
VN-EAEU	2026	2026	*	EAV!H17354
VN-EAEU	2027	2027	*	EAV!I17354
AHKFTA	2022	2022	0	AKH!D17349
AHKFTA	2023	2023	0	AKH!E17349
AHKFTA	2024	2024	0	AKH!F17349
AHKFTA	2025	2025	0	AKH!G17349
AHKFTA	2026	2026	0	AKH!H17349
AHKFTA	2027	2027	0	AKH!I17349
EVFTA	2022	2022	0	EV-NK!D17379
EVFTA	2023	2023	0	EV-NK!E17379
EVFTA	2024	2024	0	EV-NK!F17379
EVFTA	2025	2025	0	EV-NK!G17379
EVFTA	2026	2026	0	EV-NK!H17379
EVFTA	2027	2027	0	EV-NK!I17379
UKVFTA	2022	2022	0	UKV!D17378
UKVFTA	2023	2023	0	UKV!E17378
UKVFTA	2024	2024	0	UKV!F17378
UKVFTA	2025	2025	0	UKV!G17378
UKVFTA	2026	2026	0	UKV!H17378

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17378
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17472
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17472
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17472
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17472
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17472
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17472
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17472
RCEP A	2022	2022	0	RCEPT-A!D17341
RCEP A	2023	2023	0	RCEPT-A!E17341
RCEP A	2024	2024	0	RCEPT-A!F17341
RCEP A	2025	2025	0	RCEPT-A!G17341
RCEP A	2026	2026	0	RCEPT-A!H17341
RCEP A	2027	2027	0	RCEPT-A!I17341
RCEP B	2022	2022	0	B!D17341
RCEP B	2023	2023	0	B!E17341
RCEP B	2024	2024	0	B!F17341
RCEP B	2025	2025	0	B!G17341
RCEP B	2026	2026	0	B!H17341
RCEP B	2027	2027	0	B!I17341
RCEP C	2022	2022	0	C!D17339
RCEP C	2023	2023	0	C!E17339
RCEP C	2024	2024	0	C!F17339
RCEP C	2025	2025	0	C!G17339
RCEP C	2026	2026	0	C!H17339
RCEP C	2027	2027	0	C!I17339

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D17338
RCEP D	2023	2023	0	D!E17338
RCEP D	2024	2024	0	D!F17338
RCEP D	2025	2025	0	D!G17338
RCEP D	2026	2026	0	D!H17338
RCEP D	2027	2027	0	D!I17338
RCEP E	2022	2022	0	E!D17342
RCEP E	2023	2023	0	E!E17342
RCEP E	2024	2024	0	E!F17342
RCEP E	2025	2025	0	E!G17342
RCEP E	2026	2026	0	E!H17342
RCEP E	2027	2027	0	E!I17342
RCEP F	2022	2022	0	F!D17341
RCEP F	2023	2023	0	F!E17341
RCEP F	2024	2024	0	F!F17341
RCEP F	2025	2025	0	F!G17341
RCEP F	2026	2026	0	F!H17341
RCEP F	2027	2027	0	F!I17341
VIFTA	2024	2024	0	VI!F16261
VIFTA	2025	2025	0	VI!G16261
VIFTA	2026	2026	0	VI!H16261
VIFTA	2027	2027	0	VI!I16261

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 9012.90.00. 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 9012.90.00 was checked against BT2026 (cell BT2026!N18019), 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.