Vietnam Tariff Intelligence

HS 9205.90.90 detail

HS code	9205.90.90
Description	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs / - Other: / - - Other
Unit	chiếc
Generated	05/11/2026 13:43:34
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/92059090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18384
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N18384
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18384
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	1.7	1.7%	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!E17710

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17639
ATIGA	2023	2023	0	AT!F17639
ATIGA	2024	2024	0	AT!G17639
ATIGA	2025	2025	0	AT!H17639
ATIGA	2026	2026	0	AT!I17639
ATIGA	2027	2027	0	AT!J17639
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17695
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17695
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17695
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17695
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17695
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17695
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17696
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17696
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17696
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17696
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17696
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17696
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17701
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17657
AIFTA	30/12/2022	2022	0	AI!F17653
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17653
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17653
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17653
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17653
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17653

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17699
VKFTA	2023	2023	0	VK!F17699
VKFTA	2024	2024	0	VK!G17699
VKFTA	2025	2025	0	VK!H17699
VKFTA	2026	2026	0	VK!I17699
VKFTA	2027	2027	0	VK!J17699
VCFTA	2022	2022	0	VC!D17761
VCFTA	2023	2023	0	VC!E17761
VCFTA	2024	2024	0	VC!F17761
VCFTA	2025	2025	0	VC!G17761
VCFTA	2026	2026	0	VC!H17761
VCFTA	2027	2027	0	VC!I17761
VN-EAEU	2022	2022	0	EAV!D17739
VN-EAEU	2023	2023	0	EAV!E17739
VN-EAEU	2024	2024	0	EAV!F17739
VN-EAEU	2025	2025	0	EAV!G17739
VN-EAEU	2026	2026	0	EAV!H17739
VN-EAEU	2027	2027	0	EAV!I17739
AHKFTA	2022	2022	0	AKH!D17732
AHKFTA	2023	2023	0	AKH!E17732
AHKFTA	2024	2024	0	AKH!F17732
AHKFTA	2025	2025	0	AKH!G17732
AHKFTA	2026	2026	0	AKH!H17732
AHKFTA	2027	2027	0	AKH!I17732
EVFTA	2022	2022	0	EV-NK!D17762
EVFTA	2023	2023	0	EV-NK!E17762

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F17762
EVFTA	2025	2025	0	EV-NK!G17762
EVFTA	2026	2026	0	EV-NK!H17762
EVFTA	2027	2027	0	EV-NK!I17762
UKVFTA	2022	2022	0	UKV!D17761
UKVFTA	2023	2023	0	UKV!E17761
UKVFTA	2024	2024	0	UKV!F17761
UKVFTA	2025	2025	0	UKV!G17761
UKVFTA	2026	2026	0	UKV!H17761
UKVFTA	2027	2027	0	UKV!I17761
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17855
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17855
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17855
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17855
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17855
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17855
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17855
RCEP A	2022	2022	0	RCEPT-A!D17724
RCEP A	2023	2023	0	RCEPT-A!E17724
RCEP A	2024	2024	0	RCEPT-A!F17724
RCEP A	2025	2025	0	RCEPT-A!G17724
RCEP A	2026	2026	0	RCEPT-A!H17724
RCEP A	2027	2027	0	RCEPT-A!I17724
RCEP B	2022	2022	0	B!D17724
RCEP B	2023	2023	0	B!E17724
RCEP B	2024	2024	0	B!F17724

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17724
RCEP B	2026	2026	0	B!H17724
RCEP B	2027	2027	0	B!I17724
RCEP C	2022	2022	0	C!D17722
RCEP C	2023	2023	0	C!E17722
RCEP C	2024	2024	0	C!F17722
RCEP C	2025	2025	0	C!G17722
RCEP C	2026	2026	0	C!H17722
RCEP C	2027	2027	0	C!I17722
RCEP D	2022	2022	0	D!D17721
RCEP D	2023	2023	0	D!E17721
RCEP D	2024	2024	0	D!F17721
RCEP D	2025	2025	0	D!G17721
RCEP D	2026	2026	0	D!H17721
RCEP D	2027	2027	0	D!I17721
RCEP E	2022	2022	0	E!D17725
RCEP E	2023	2023	0	E!E17725
RCEP E	2024	2024	0	E!F17725
RCEP E	2025	2025	0	E!G17725
RCEP E	2026	2026	0	E!H17725
RCEP E	2027	2027	0	E!I17725
RCEP F	2022	2022	0	F!D17724
RCEP F	2023	2023	0	F!E17724
RCEP F	2024	2024	0	F!F17724
RCEP F	2025	2025	0	F!G17724
RCEP F	2026	2026	0	F!H17724

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17724
VIFTA	2024	2024	2.6	VI!F16611
VIFTA	2025	2025	2.1	VI!G16611
VIFTA	2026	2026	1.7	VI!H16611
VIFTA	2027	2027	1.3	VI!I16611

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 9205.90 has 2 lines; 9205.90.90 is distinguished from its siblings by: Other.	9205.90.10 Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	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 9205.90.90. 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 3% for 9205.90.90 was checked against BT2026 (cell BT2026!N18384), 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.