Vietnam Tariff Intelligence

HS 9206.00.00 detail

HS code	9206.00.00
Description	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)
Unit	chiếc
Generated	04/11/2026 04:13:05
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/92060000/

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!K18385
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N18385
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18385
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E17712
ATIGA	2022	2022	0	AT!E17641

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F17641
ATIGA	2024	2024	0	AT!G17641
ATIGA	2025	2025	0	AT!H17641
ATIGA	2026	2026	0	AT!I17641
ATIGA	2027	2027	0	AT!J17641
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17697
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17697
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17697
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17697
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17697
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17697
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17698
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17698
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17698
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17698
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17698
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17698
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17703
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17659
AIFTA	30/12/2022	2022	0	AI!F17655
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17655
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17655
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17655
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17655
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17655
VKFTA	2022	2022	0	VK!E17701

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F17701
VKFTA	2024	2024	0	VK!G17701
VKFTA	2025	2025	0	VK!H17701
VKFTA	2026	2026	0	VK!I17701
VKFTA	2027	2027	0	VK!J17701
VCFTA	2022	2022	0	VC!D17763
VCFTA	2023	2023	0	VC!E17763
VCFTA	2024	2024	0	VC!F17763
VCFTA	2025	2025	0	VC!G17763
VCFTA	2026	2026	0	VC!H17763
VCFTA	2027	2027	0	VC!I17763
VN-EAEU	2022	2022	0	EAV!D17741
VN-EAEU	2023	2023	0	EAV!E17741
VN-EAEU	2024	2024	0	EAV!F17741
VN-EAEU	2025	2025	0	EAV!G17741
VN-EAEU	2026	2026	0	EAV!H17741
VN-EAEU	2027	2027	0	EAV!I17741
AHKFTA	2022	2022	0	AKH!D17734
AHKFTA	2023	2023	0	AKH!E17734
AHKFTA	2024	2024	0	AKH!F17734
AHKFTA	2025	2025	0	AKH!G17734
AHKFTA	2026	2026	0	AKH!H17734
AHKFTA	2027	2027	0	AKH!I17734
EVFTA	2022	2022	0	EV-NK!D17764
EVFTA	2023	2023	0	EV-NK!E17764
EVFTA	2024	2024	0	EV-NK!F17764

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G17764
EVFTA	2026	2026	0	EV-NK!H17764
EVFTA	2027	2027	0	EV-NK!I17764
UKVFTA	2022	2022	0	UKV!D17763
UKVFTA	2023	2023	0	UKV!E17763
UKVFTA	2024	2024	0	UKV!F17763
UKVFTA	2025	2025	0	UKV!G17763
UKVFTA	2026	2026	0	UKV!H17763
UKVFTA	2027	2027	0	UKV!I17763
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17857
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17857
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17857
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17857
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17857
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17857
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17857
RCEP A	2022	2022	0	RCEPT-A!D17726
RCEP A	2023	2023	0	RCEPT-A!E17726
RCEP A	2024	2024	0	RCEPT-A!F17726
RCEP A	2025	2025	0	RCEPT-A!G17726
RCEP A	2026	2026	0	RCEPT-A!H17726
RCEP A	2027	2027	0	RCEPT-A!I17726
RCEP B	2022	2022	0	B!D17726
RCEP B	2023	2023	0	B!E17726
RCEP B	2024	2024	0	B!F17726
RCEP B	2025	2025	0	B!G17726

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H17726
RCEP B	2027	2027	0	B!I17726
RCEP C	2022	2022	0	C!D17724
RCEP C	2023	2023	0	C!E17724
RCEP C	2024	2024	0	C!F17724
RCEP C	2025	2025	0	C!G17724
RCEP C	2026	2026	0	C!H17724
RCEP C	2027	2027	0	C!I17724
RCEP D	2022	2022	0	D!D17723
RCEP D	2023	2023	0	D!E17723
RCEP D	2024	2024	0	D!F17723
RCEP D	2025	2025	0	D!G17723
RCEP D	2026	2026	0	D!H17723
RCEP D	2027	2027	0	D!I17723
RCEP E	2022	2022	0	E!D17727
RCEP E	2023	2023	0	E!E17727
RCEP E	2024	2024	0	E!F17727
RCEP E	2025	2025	0	E!G17727
RCEP E	2026	2026	0	E!H17727
RCEP E	2027	2027	0	E!I17727
RCEP F	2022	2022	0	F!D17726
RCEP F	2023	2023	0	F!E17726
RCEP F	2024	2024	0	F!F17726
RCEP F	2025	2025	0	F!G17726
RCEP F	2026	2026	0	F!H17726
RCEP F	2027	2027	0	F!I17726

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	2.6	VI!F16612
VIFTA	2025	2025	2.1	VI!G16612
VIFTA	2026	2026	1.7	VI!H16612
VIFTA	2027	2027	1.3	VI!I16612

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 9206.00.00. 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 3% for 9206.00.00 was checked against BT2026 (cell BT2026!N18385), 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.