Vietnam Tariff Intelligence

HS 9603.90.10 detail

HS code	9603.90.10
Description	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees) / - Other: / - - Prepared knots and tufts for broom or brush making
Unit	kg/chiếc
Generated	03/11/2026 18:01:58
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/96039010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18874
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N18874
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18874
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 (-KH)	0% (except KH)	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

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
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17.5%	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!E18133
ATIGA	2022	2022	0	AT!E18062
ATIGA	2023	2023	0	AT!F18062
ATIGA	2024	2024	0	AT!G18062
ATIGA	2025	2025	0	AT!H18062
ATIGA	2026	2026	0	AT!I18062
ATIGA	2027	2027	0	AT!J18062
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E18118
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18118
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18118
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18118

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18118
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18118
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E18119
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F18119
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18119
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18119
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18119
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18119
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18124
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18081
AIFTA	30/12/2022	2022	0	AI!F18076
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18076
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18076
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18076
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18076
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18076
VKFTA	2022	2022	0	VK!E18124
VKFTA	2023	2023	0	VK!F18124
VKFTA	2024	2024	0	VK!G18124
VKFTA	2025	2025	0	VK!H18124
VKFTA	2026	2026	0	VK!I18124
VKFTA	2027	2027	0	VK!J18124
VCFTA	2022	2022	5	VC!D18188
VCFTA	2023	2023	2	VC!E18188
VCFTA	2024	2024	0	VC!F18188
VCFTA	2025	2025	0	VC!G18188

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H18188
VCFTA	2027	2027	0	VC!I18188
VN-EAEU	2022	2022	0	EAV!D18162
VN-EAEU	2023	2023	0	EAV!E18162
VN-EAEU	2024	2024	0	EAV!F18162
VN-EAEU	2025	2025	0	EAV!G18162
VN-EAEU	2026	2026	0	EAV!H18162
VN-EAEU	2027	2027	0	EAV!I18162
AHKFTA	2022	2022	15	AKH!D18155
AHKFTA	2023	2023	10	AKH!E18155
AHKFTA	2024	2024	10	AKH!F18155
AHKFTA	2025	2025	5	AKH!G18155
AHKFTA	2026	2026	5	AKH!H18155
AHKFTA	2027	2027	0	AKH!I18155
EVFTA	2022	2022	6,2	EV-NK!D18185
EVFTA	2023	2023	0	EV-NK!E18185
EVFTA	2024	2024	0	EV-NK!F18185
EVFTA	2025	2025	0	EV-NK!G18185
EVFTA	2026	2026	0	EV-NK!H18185
EVFTA	2027	2027	0	EV-NK!I18185
UKVFTA	2022	2022	6,2	UKV!D18184
UKVFTA	2023	2023	0	UKV!E18184
UKVFTA	2024	2024	0	UKV!F18184
UKVFTA	2025	2025	0	UKV!G18184
UKVFTA	2026	2026	0	UKV!H18184
UKVFTA	2027	2027	0	UKV!I18184

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18278
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18278
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18278
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18278
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18278
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18278
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18278
RCEP A	2022	2022	0	RCEPT-A!D18149
RCEP A	2023	2023	0	RCEPT-A!E18149
RCEP A	2024	2024	0	RCEPT-A!F18149
RCEP A	2025	2025	0	RCEPT-A!G18149
RCEP A	2026	2026	0	RCEPT-A!H18149
RCEP A	2027	2027	0	RCEPT-A!I18149
RCEP B	2022	2022	0	B!D18149
RCEP B	2023	2023	0	B!E18149
RCEP B	2024	2024	0	B!F18149
RCEP B	2025	2025	0	B!G18149
RCEP B	2026	2026	0	B!H18149
RCEP B	2027	2027	0	B!I18149
RCEP C	2022	2022	0	C!D18147
RCEP C	2023	2023	0	C!E18147
RCEP C	2024	2024	0	C!F18147
RCEP C	2025	2025	0	C!G18147
RCEP C	2026	2026	0	C!H18147
RCEP C	2027	2027	0	C!I18147
RCEP D	2022	2022	0	D!D18146

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E18146
RCEP D	2024	2024	0	D!F18146
RCEP D	2025	2025	0	D!G18146
RCEP D	2026	2026	0	D!H18146
RCEP D	2027	2027	0	D!I18146
RCEP E	2022	2022	0	E!D18151
RCEP E	2023	2023	0	E!E18151
RCEP E	2024	2024	0	E!F18151
RCEP E	2025	2025	0	E!G18151
RCEP E	2026	2026	0	E!H18151
RCEP E	2027	2027	0	E!I18151
RCEP F	2022	2022	0	F!D18149
RCEP F	2023	2023	0	F!E18149
RCEP F	2024	2024	0	F!F18149
RCEP F	2025	2025	0	F!G18149
RCEP F	2026	2026	0	F!H18149
RCEP F	2027	2027	0	F!I18149
VIFTA	2024	2024	22.5	VI!F17016
VIFTA	2025	2025	20	VI!G17016
VIFTA	2026	2026	17.5	VI!H17016
VIFTA	2027	2027	15	VI!I17016

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9603.90 has 4 lines; 9603.90.10 is distinguished from its siblings by: Prepared knots and tufts for broom or brush making.	9603.90.20 Hand-operated mechanical floor sweepers, not motorised; 9603.90.40 Other brushes; 9603.90.90 Other	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 9603.90.10. 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 25% for 9603.90.10 was checked against BT2026 (cell BT2026!N18874), 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

Item policy

Item policy
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.