Vietnam Tariff Intelligence

HS 9608.30.90 detail

HS code	9608.30.90
Description	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09 / - Fountain pens, stylograph pens and other pens: / - - Other
Unit	chiếc
Generated	03/11/2026 19:58:58
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/96083090/

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!K18905
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N18905
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18905
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-MY)	0% (except MY)	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
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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	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!E18169
ATIGA	2022	2022	0	AT!E18098
ATIGA	2023	2023	0	AT!F18098
ATIGA	2024	2024	0	AT!G18098
ATIGA	2025	2025	0	AT!H18098
ATIGA	2026	2026	0	AT!I18098
ATIGA	2027	2027	0	AT!J18098
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E18154
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18154
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18154
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18154

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18154
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18154
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18155
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18155
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18155
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18155
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18155
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18155
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18160
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18117
AIFTA	30/12/2022	2022	5	AI!F18112
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G18112
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H18112
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I18112
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J18112
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K18112
VKFTA	2022	2022	0	VK!E18160
VKFTA	2023	2023	0	VK!F18160
VKFTA	2024	2024	0	VK!G18160
VKFTA	2025	2025	0	VK!H18160
VKFTA	2026	2026	0	VK!I18160
VKFTA	2027	2027	0	VK!J18160
VCFTA	2022	2022	5	VC!D18224
VCFTA	2023	2023	2	VC!E18224
VCFTA	2024	2024	0	VC!F18224
VCFTA	2025	2025	0	VC!G18224

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H18224
VCFTA	2027	2027	0	VC!I18224
VN-EAEU	2022	2022	0	EAV!D18198
VN-EAEU	2023	2023	0	EAV!E18198
VN-EAEU	2024	2024	0	EAV!F18198
VN-EAEU	2025	2025	0	EAV!G18198
VN-EAEU	2026	2026	0	EAV!H18198
VN-EAEU	2027	2027	0	EAV!I18198
AHKFTA	2022	2022	*	AKH!D18191
AHKFTA	2023	2023	*	AKH!E18191
AHKFTA	2024	2024	*	AKH!F18191
AHKFTA	2025	2025	*	AKH!G18191
AHKFTA	2026	2026	*	AKH!H18191
AHKFTA	2027	2027	*	AKH!I18191
EVFTA	2022	2022	6,2	EV-NK!D18221
EVFTA	2023	2023	0	EV-NK!E18221
EVFTA	2024	2024	0	EV-NK!F18221
EVFTA	2025	2025	0	EV-NK!G18221
EVFTA	2026	2026	0	EV-NK!H18221
EVFTA	2027	2027	0	EV-NK!I18221
UKVFTA	2022	2022	6,2	UKV!D18220
UKVFTA	2023	2023	0	UKV!E18220
UKVFTA	2024	2024	0	UKV!F18220
UKVFTA	2025	2025	0	UKV!G18220
UKVFTA	2026	2026	0	UKV!H18220
UKVFTA	2027	2027	0	UKV!I18220

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18314
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18314
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18314
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18314
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18314
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18314
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18314
RCEP A	2022	2022	22,5	RCEPT-A!D18185
RCEP A	2023	2023	20	RCEPT-A!E18185
RCEP A	2024	2024	17,5	RCEPT-A!F18185
RCEP A	2025	2025	15	RCEPT-A!G18185
RCEP A	2026	2026	12,5	RCEPT-A!H18185
RCEP A	2027	2027	10	RCEPT-A!I18185
RCEP B	2022	2022	22,5	B!D18185
RCEP B	2023	2023	20	B!E18185
RCEP B	2024	2024	17,5	B!F18185
RCEP B	2025	2025	15	B!G18185
RCEP B	2026	2026	12,5	B!H18185
RCEP B	2027	2027	10	B!I18185
RCEP C	2022	2022	22,5	C!D18183
RCEP C	2023	2023	20	C!E18183
RCEP C	2024	2024	17,5	C!F18183
RCEP C	2025	2025	15	C!G18183
RCEP C	2026	2026	12,5	C!H18183
RCEP C	2027	2027	10	C!I18183
RCEP D	2022	2022	22,7	D!D18182

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20,5	D!E18182
RCEP D	2024	2024	18,2	D!F18182
RCEP D	2025	2025	15,9	D!G18182
RCEP D	2026	2026	13,6	D!H18182
RCEP D	2027	2027	11,4	D!I18182
RCEP E	2022	2022	22,5	E!D18187
RCEP E	2023	2023	20	E!E18187
RCEP E	2024	2024	17,5	E!F18187
RCEP E	2025	2025	15	E!G18187
RCEP E	2026	2026	12,5	E!H18187
RCEP E	2027	2027	10	E!I18187
RCEP F	2022	2022	22,5	F!D18185
RCEP F	2023	2023	20	F!E18185
RCEP F	2024	2024	17,5	F!F18185
RCEP F	2025	2025	15	F!G18185
RCEP F	2026	2026	12,5	F!H18185
RCEP F	2027	2027	10	F!I18185
VIFTA	2024	2024	21.4	VI!F17047
VIFTA	2025	2025	17.9	VI!G17047
VIFTA	2026	2026	14.3	VI!H17047
VIFTA	2027	2027	10.7	VI!I17047

Advisory & warnings

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

DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9608.30 has 2 lines; 9608.30.90 is distinguished from its siblings by: Other.	9608.30.20 Fountain pens	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 9608.30.90. 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 25% for 9608.30.90 was checked against BT2026 (cell BT2026!N18905), 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 hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)

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.