Vietnam Tariff Intelligence

HS 9613.80.90 detail

HS code	9613.80.90
Description	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks / - Other lighters: / - - Other
Unit	chiếc
Generated	03/11/2026 00:56:01
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/96138090/

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!K18951
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N18951
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18951
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
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
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
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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E18220

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E18149
ATIGA	2023	2023	0	AT!F18149
ATIGA	2024	2024	0	AT!G18149
ATIGA	2025	2025	0	AT!H18149
ATIGA	2026	2026	0	AT!I18149
ATIGA	2027	2027	0	AT!J18149
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E18205
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18205
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18205
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18205
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18205
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18205
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E18206
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F18206
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18206
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18206
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18206
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18206
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18211
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18168
AIFTA	30/12/2022	2022	5	AI!F18163
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G18163
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H18163
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I18163
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J18163
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K18163

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E18211
VKFTA	2023	2023	0	VK!F18211
VKFTA	2024	2024	0	VK!G18211
VKFTA	2025	2025	0	VK!H18211
VKFTA	2026	2026	0	VK!I18211
VKFTA	2027	2027	0	VK!J18211
VCFTA	2022	2022	5	VC!D18275
VCFTA	2023	2023	3	VC!E18275
VCFTA	2024	2024	0	VC!F18275
VCFTA	2025	2025	0	VC!G18275
VCFTA	2026	2026	0	VC!H18275
VCFTA	2027	2027	0	VC!I18275
VN-EAEU	2022	2022	0	EAV!D18249
VN-EAEU	2023	2023	0	EAV!E18249
VN-EAEU	2024	2024	0	EAV!F18249
VN-EAEU	2025	2025	0	EAV!G18249
VN-EAEU	2026	2026	0	EAV!H18249
VN-EAEU	2027	2027	0	EAV!I18249
AHKFTA	2022	2022	15	AKH!D18242
AHKFTA	2023	2023	10	AKH!E18242
AHKFTA	2024	2024	10	AKH!F18242
AHKFTA	2025	2025	5	AKH!G18242
AHKFTA	2026	2026	5	AKH!H18242
AHKFTA	2027	2027	0	AKH!I18242
EVFTA	2022	2022	6,2	EV-NK!D18272
EVFTA	2023	2023	0	EV-NK!E18272

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F18272
EVFTA	2025	2025	0	EV-NK!G18272
EVFTA	2026	2026	0	EV-NK!H18272
EVFTA	2027	2027	0	EV-NK!I18272
UKVFTA	2022	2022	6,2	UKV!D18271
UKVFTA	2023	2023	0	UKV!E18271
UKVFTA	2024	2024	0	UKV!F18271
UKVFTA	2025	2025	0	UKV!G18271
UKVFTA	2026	2026	0	UKV!H18271
UKVFTA	2027	2027	0	UKV!I18271
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18365
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18365
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18365
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18365
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18365
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18365
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18365
RCEP A	2022	2022	22,5	RCEPT-A!D18236
RCEP A	2023	2023	20	RCEPT-A!E18236
RCEP A	2024	2024	17,5	RCEPT-A!F18236
RCEP A	2025	2025	15	RCEPT-A!G18236
RCEP A	2026	2026	12,5	RCEPT-A!H18236
RCEP A	2027	2027	10	RCEPT-A!I18236
RCEP B	2022	2022	22,5	B!D18236
RCEP B	2023	2023	20	B!E18236
RCEP B	2024	2024	17,5	B!F18236

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	15	B!G18236
RCEP B	2026	2026	12,5	B!H18236
RCEP B	2027	2027	10	B!I18236
RCEP C	2022	2022	22,5	C!D18234
RCEP C	2023	2023	20	C!E18234
RCEP C	2024	2024	17,5	C!F18234
RCEP C	2025	2025	15	C!G18234
RCEP C	2026	2026	12,5	C!H18234
RCEP C	2027	2027	10	C!I18234
RCEP D	2022	2022	22,7	D!D18233
RCEP D	2023	2023	20,5	D!E18233
RCEP D	2024	2024	18,2	D!F18233
RCEP D	2025	2025	15,9	D!G18233
RCEP D	2026	2026	13,6	D!H18233
RCEP D	2027	2027	11,4	D!I18233
RCEP E	2022	2022	22,5	E!D18238
RCEP E	2023	2023	20	E!E18238
RCEP E	2024	2024	17,5	E!F18238
RCEP E	2025	2025	15	E!G18238
RCEP E	2026	2026	12,5	E!H18238
RCEP E	2027	2027	10	E!I18238
RCEP F	2022	2022	22,5	F!D18236
RCEP F	2023	2023	20	F!E18236
RCEP F	2024	2024	17,5	F!F18236
RCEP F	2025	2025	15	F!G18236
RCEP F	2026	2026	12,5	F!H18236

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	10	F!I18236
VIFTA	2024	2024	21.4	VI!F17093
VIFTA	2025	2025	17.9	VI!G17093
VIFTA	2026	2026	14.3	VI!H17093
VIFTA	2027	2027	10.7	VI!I17093

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 9613.80 has 4 lines; 9613.80.90 is distinguished from its siblings by: Other.	9613.80.10 Piezo-electric lighters for stoves and ranges; 9613.80.20 Cigarette lighters or table lighters, of plastics; 9613.80.30 Cigarette lighters or table lighters, other than of plastics	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 9613.80.90. 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 9613.80.90 was checked against BT2026 (cell BT2026!N18951), 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.