Vietnam Tariff Intelligence

HS 9613.90.90 detail

HS code	9613.90.90
Description	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks / - Parts: / - - Other
Unit	kg/chiếc
Generated	02/11/2026 23:19:56
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/96139090/

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!K18954
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N18954
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18954
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	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!E18223

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E18152
ATIGA	2023	2023	0	AT!F18152
ATIGA	2024	2024	0	AT!G18152
ATIGA	2025	2025	0	AT!H18152
ATIGA	2026	2026	0	AT!I18152
ATIGA	2027	2027	0	AT!J18152
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E18208
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18208
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18208
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18208
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18208
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18208
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18209
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18209
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18209
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18209
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18209
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18209
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18214
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18171
AIFTA	30/12/2022	2022	5	AI!F18166
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G18166
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H18166
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I18166
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J18166
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K18166

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E18214
VKFTA	2023	2023	0	VK!F18214
VKFTA	2024	2024	0	VK!G18214
VKFTA	2025	2025	0	VK!H18214
VKFTA	2026	2026	0	VK!I18214
VKFTA	2027	2027	0	VK!J18214
VCFTA	2022	2022	5	VC!D18278
VCFTA	2023	2023	2	VC!E18278
VCFTA	2024	2024	0	VC!F18278
VCFTA	2025	2025	0	VC!G18278
VCFTA	2026	2026	0	VC!H18278
VCFTA	2027	2027	0	VC!I18278
VN-EAEU	2022	2022	0	EAV!D18252
VN-EAEU	2023	2023	0	EAV!E18252
VN-EAEU	2024	2024	0	EAV!F18252
VN-EAEU	2025	2025	0	EAV!G18252
VN-EAEU	2026	2026	0	EAV!H18252
VN-EAEU	2027	2027	0	EAV!I18252
AHKFTA	2022	2022	15	AKH!D18245
AHKFTA	2023	2023	10	AKH!E18245
AHKFTA	2024	2024	10	AKH!F18245
AHKFTA	2025	2025	5	AKH!G18245
AHKFTA	2026	2026	5	AKH!H18245
AHKFTA	2027	2027	0	AKH!I18245
EVFTA	2022	2022	6,2	EV-NK!D18275
EVFTA	2023	2023	0	EV-NK!E18275

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F18275
EVFTA	2025	2025	0	EV-NK!G18275
EVFTA	2026	2026	0	EV-NK!H18275
EVFTA	2027	2027	0	EV-NK!I18275
UKVFTA	2022	2022	6,2	UKV!D18274
UKVFTA	2023	2023	0	UKV!E18274
UKVFTA	2024	2024	0	UKV!F18274
UKVFTA	2025	2025	0	UKV!G18274
UKVFTA	2026	2026	0	UKV!H18274
UKVFTA	2027	2027	0	UKV!I18274
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18368
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18368
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18368
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18368
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18368
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18368
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18368
RCEP A	2022	2022	22,5	RCEPT-A!D18239
RCEP A	2023	2023	20	RCEPT-A!E18239
RCEP A	2024	2024	17,5	RCEPT-A!F18239
RCEP A	2025	2025	15	RCEPT-A!G18239
RCEP A	2026	2026	12,5	RCEPT-A!H18239
RCEP A	2027	2027	10	RCEPT-A!I18239
RCEP B	2022	2022	22,5	B!D18239
RCEP B	2023	2023	20	B!E18239
RCEP B	2024	2024	17,5	B!F18239

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	15	B!G18239
RCEP B	2026	2026	12,5	B!H18239
RCEP B	2027	2027	10	B!I18239
RCEP C	2022	2022	22,5	C!D18237
RCEP C	2023	2023	20	C!E18237
RCEP C	2024	2024	17,5	C!F18237
RCEP C	2025	2025	15	C!G18237
RCEP C	2026	2026	12,5	C!H18237
RCEP C	2027	2027	10	C!I18237
RCEP D	2022	2022	22,7	D!D18236
RCEP D	2023	2023	20,5	D!E18236
RCEP D	2024	2024	18,2	D!F18236
RCEP D	2025	2025	15,9	D!G18236
RCEP D	2026	2026	13,6	D!H18236
RCEP D	2027	2027	11,4	D!I18236
RCEP E	2022	2022	22,5	E!D18241
RCEP E	2023	2023	20	E!E18241
RCEP E	2024	2024	17,5	E!F18241
RCEP E	2025	2025	15	E!G18241
RCEP E	2026	2026	12,5	E!H18241
RCEP E	2027	2027	10	E!I18241
RCEP F	2022	2022	22,5	F!D18239
RCEP F	2023	2023	20	F!E18239
RCEP F	2024	2024	17,5	F!F18239
RCEP F	2025	2025	15	F!G18239
RCEP F	2026	2026	12,5	F!H18239

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	10	F!I18239
VIFTA	2024	2024	22.5	VI!F17096
VIFTA	2025	2025	20	VI!G17096
VIFTA	2026	2026	17.5	VI!H17096
VIFTA	2027	2027	15	VI!I17096

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 9613.90 has 2 lines; 9613.90.90 is distinguished from its siblings by: Other.	9613.90.10 Refillable cartridges or other receptacles, which constitute parts of mechanical lighters, containing liquid fuel or liquefied gases	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 9613.90.90. 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 25% for 9613.90.90 was checked against BT2026 (cell BT2026!N18954), 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.