

HS 9001.50.00 detail

HS code	9001.50.00
Description	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked / - Spectacle lenses of other materials
Unit	kg/chiếc
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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/90015000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17921
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N17921
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17921
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
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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
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(-KH)	0% (except KH)	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	0	0%	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!E17219
ATIGA	2022	2022	0	AT!E17148
ATIGA	2023	2023	0	AT!F17148
ATIGA	2024	2024	0	AT!G17148
ATIGA	2025	2025	0	AT!H17148
ATIGA	2026	2026	0	AT!I17148
ATIGA	2027	2027	0	AT!J17148
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17204
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17204
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17204
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17204

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17204
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17204
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17205
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17205
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17205
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17205
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17205
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17205
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17210
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17166
AIFTA	30/12/2022	2022	0	AI!F17162
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17162
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17162
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17162
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17162
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17162
VKFTA	2022	2022	0	VK!E17208
VKFTA	2023	2023	0	VK!F17208
VKFTA	2024	2024	0	VK!G17208
VKFTA	2025	2025	0	VK!H17208
VKFTA	2026	2026	0	VK!I17208
VKFTA	2027	2027	0	VK!J17208
VCFTA	2022	2022	0	VC!D17270
VCFTA	2023	2023	0	VC!E17270
VCFTA	2024	2024	0	VC!F17270
VCFTA	2025	2025	0	VC!G17270

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H17270
VCFTA	2027	2027	0	VC!I17270
VN-EAEU	2022	2022	0	EAV!D17246
VN-EAEU	2023	2023	0	EAV!E17246
VN-EAEU	2024	2024	0	EAV!F17246
VN-EAEU	2025	2025	0	EAV!G17246
VN-EAEU	2026	2026	0	EAV!H17246
VN-EAEU	2027	2027	0	EAV!I17246
AHKFTA	2022	2022	0	AKH!D17241
AHKFTA	2023	2023	0	AKH!E17241
AHKFTA	2024	2024	0	AKH!F17241
AHKFTA	2025	2025	0	AKH!G17241
AHKFTA	2026	2026	0	AKH!H17241
AHKFTA	2027	2027	0	AKH!I17241
EVFTA	2022	2022	0	EV-NK!D17271
EVFTA	2023	2023	0	EV-NK!E17271
EVFTA	2024	2024	0	EV-NK!F17271
EVFTA	2025	2025	0	EV-NK!G17271
EVFTA	2026	2026	0	EV-NK!H17271
EVFTA	2027	2027	0	EV-NK!I17271
UKVFTA	2022	2022	0	UKV!D17270
UKVFTA	2023	2023	0	UKV!E17270
UKVFTA	2024	2024	0	UKV!F17270
UKVFTA	2025	2025	0	UKV!G17270
UKVFTA	2026	2026	0	UKV!H17270
UKVFTA	2027	2027	0	UKV!I17270

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17364
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17364
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17364
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17364
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17364
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17364
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17364
RCEP A	2022	2022	0	RCEPT-A!D17233
RCEP A	2023	2023	0	RCEPT-A!E17233
RCEP A	2024	2024	0	RCEPT-A!F17233
RCEP A	2025	2025	0	RCEPT-A!G17233
RCEP A	2026	2026	0	RCEPT-A!H17233
RCEP A	2027	2027	0	RCEPT-A!I17233
RCEP B	2022	2022	0	B!D17233
RCEP B	2023	2023	0	B!E17233
RCEP B	2024	2024	0	B!F17233
RCEP B	2025	2025	0	B!G17233
RCEP B	2026	2026	0	B!H17233
RCEP B	2027	2027	0	B!I17233
RCEP C	2022	2022	0	C!D17231
RCEP C	2023	2023	0	C!E17231
RCEP C	2024	2024	0	C!F17231
RCEP C	2025	2025	0	C!G17231
RCEP C	2026	2026	0	C!H17231
RCEP C	2027	2027	0	C!I17231
RCEP D	2022	2022	0	D!D17230

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E17230
RCEP D	2024	2024	0	D!F17230
RCEP D	2025	2025	0	D!G17230
RCEP D	2026	2026	0	D!H17230
RCEP D	2027	2027	0	D!I17230
RCEP E	2022	2022	0	E!D17234
RCEP E	2023	2023	0	E!E17234
RCEP E	2024	2024	0	E!F17234
RCEP E	2025	2025	0	E!G17234
RCEP E	2026	2026	0	E!H17234
RCEP E	2027	2027	0	E!I17234
RCEP F	2022	2022	0	F!D17233
RCEP F	2023	2023	0	F!E17233
RCEP F	2024	2024	0	F!F17233
RCEP F	2025	2025	0	F!G17233
RCEP F	2026	2026	0	F!H17233
RCEP F	2027	2027	0	F!I17233
VIFTA	2024	2024	0	VI!F16163
VIFTA	2025	2025	0	VI!G16163
VIFTA	2026	2026	0	VI!H16163
VIFTA	2027	2027	0	VI!I16163

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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 9001.50.00. 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 0% for 9001.50.00 was checked against BT2026 (cell BT2026!N17921), 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.