Vietnam Tariff Intelligence

HS 9003.90.00 detail

HS code	9003.90.00
Description	Frames and mountings for spectacles, goggles or the like, and parts thereof / - Parts
Unit	chiếc/bộ
Generated	03/11/2026 18:49:37
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/90039000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17941
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N17941
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17941
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VIFTA	5.7	5.7%	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!E17241
ATIGA	2022	2022	0	AT!E17170

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F17170
ATIGA	2024	2024	0	AT!G17170
ATIGA	2025	2025	0	AT!H17170
ATIGA	2026	2026	0	AT!I17170
ATIGA	2027	2027	0	AT!J17170
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17226
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17226
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17226
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17226
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17226
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17226
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17227
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17227
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17227
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17227
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17227
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17227
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17232
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17188
AIFTA	30/12/2022	2022	0	AI!F17184
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17184
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17184
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17184
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17184
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17184
VKFTA	2022	2022	0	VK!E17230

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F17230
VKFTA	2024	2024	0	VK!G17230
VKFTA	2025	2025	0	VK!H17230
VKFTA	2026	2026	0	VK!I17230
VKFTA	2027	2027	0	VK!J17230
VCFTA	2022	2022	2	VC!D17292
VCFTA	2023	2023	1	VC!E17292
VCFTA	2024	2024	0	VC!F17292
VCFTA	2025	2025	0	VC!G17292
VCFTA	2026	2026	0	VC!H17292
VCFTA	2027	2027	0	VC!I17292
VN-EAEU	2022	2022	0	EAV!D17268
VN-EAEU	2023	2023	0	EAV!E17268
VN-EAEU	2024	2024	0	EAV!F17268
VN-EAEU	2025	2025	0	EAV!G17268
VN-EAEU	2026	2026	0	EAV!H17268
VN-EAEU	2027	2027	0	EAV!I17268
AHKFTA	2022	2022	0	AKH!D17263
AHKFTA	2023	2023	0	AKH!E17263
AHKFTA	2024	2024	0	AKH!F17263
AHKFTA	2025	2025	0	AKH!G17263
AHKFTA	2026	2026	0	AKH!H17263
AHKFTA	2027	2027	0	AKH!I17263
EVFTA	2022	2022	2,5	EV-NK!D17293
EVFTA	2023	2023	0	EV-NK!E17293
EVFTA	2024	2024	0	EV-NK!F17293

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G17293
EVFTA	2026	2026	0	EV-NK!H17293
EVFTA	2027	2027	0	EV-NK!I17293
UKVFTA	2022	2022	2,5	UKV!D17292
UKVFTA	2023	2023	0	UKV!E17292
UKVFTA	2024	2024	0	UKV!F17292
UKVFTA	2025	2025	0	UKV!G17292
UKVFTA	2026	2026	0	UKV!H17292
UKVFTA	2027	2027	0	UKV!I17292
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17386
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17386
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17386
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17386
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17386
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17386
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17386
RCEP A	2022	2022	0	RCEPT-A!D17255
RCEP A	2023	2023	0	RCEPT-A!E17255
RCEP A	2024	2024	0	RCEPT-A!F17255
RCEP A	2025	2025	0	RCEPT-A!G17255
RCEP A	2026	2026	0	RCEPT-A!H17255
RCEP A	2027	2027	0	RCEPT-A!I17255
RCEP B	2022	2022	0	B!D17255
RCEP B	2023	2023	0	B!E17255
RCEP B	2024	2024	0	B!F17255
RCEP B	2025	2025	0	B!G17255

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H17255
RCEP B	2027	2027	0	B!I17255
RCEP C	2022	2022	0	C!D17253
RCEP C	2023	2023	0	C!E17253
RCEP C	2024	2024	0	C!F17253
RCEP C	2025	2025	0	C!G17253
RCEP C	2026	2026	0	C!H17253
RCEP C	2027	2027	0	C!I17253
RCEP D	2022	2022	0	D!D17252
RCEP D	2023	2023	0	D!E17252
RCEP D	2024	2024	0	D!F17252
RCEP D	2025	2025	0	D!G17252
RCEP D	2026	2026	0	D!H17252
RCEP D	2027	2027	0	D!I17252
RCEP E	2022	2022	0	E!D17256
RCEP E	2023	2023	0	E!E17256
RCEP E	2024	2024	0	E!F17256
RCEP E	2025	2025	0	E!G17256
RCEP E	2026	2026	0	E!H17256
RCEP E	2027	2027	0	E!I17256
RCEP F	2022	2022	0	F!D17255
RCEP F	2023	2023	0	F!E17255
RCEP F	2024	2024	0	F!F17255
RCEP F	2025	2025	0	F!G17255
RCEP F	2026	2026	0	F!H17255
RCEP F	2027	2027	0	F!I17255

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	8.6	VI!F16183
VIFTA	2025	2025	7.1	VI!G16183
VIFTA	2026	2026	5.7	VI!H16183
VIFTA	2027	2027	4.3	VI!I16183

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
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 9003.90.00. 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 10% for 9003.90.00 was checked against BT2026 (cell BT2026!N17941), 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.