Vietnam Tariff Intelligence

HS 9006.91.40 detail

HS code	9006.91.40
Description	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39 / - Parts and accessories: / - - For cameras: / - - - Other, for cameras of subheading 9006.40 or 9006.53
Unit	chiếc/bộ
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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/90069140/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17978
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N17978
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17978
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
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
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	6	6%	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!E17281

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17210
ATIGA	2023	2023	0	AT!F17210
ATIGA	2024	2024	0	AT!G17210
ATIGA	2025	2025	0	AT!H17210
ATIGA	2026	2026	0	AT!I17210
ATIGA	2027	2027	0	AT!J17210
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17266
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17266
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17266
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17266
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17266
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17266
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17267
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17267
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17267
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17267
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17267
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17267
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17272
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17228
AIFTA	30/12/2022	2022	0	AI!F17224
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17224
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17224
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17224
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17224
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17224

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17270
VKFTA	2023	2023	0	VK!F17270
VKFTA	2024	2024	0	VK!G17270
VKFTA	2025	2025	0	VK!H17270
VKFTA	2026	2026	0	VK!I17270
VKFTA	2027	2027	0	VK!J17270
VCFTA	2022	2022	3	VC!D17332
VCFTA	2023	2023	1	VC!E17332
VCFTA	2024	2024	0	VC!F17332
VCFTA	2025	2025	0	VC!G17332
VCFTA	2026	2026	0	VC!H17332
VCFTA	2027	2027	0	VC!I17332
VN-EAEU	2022	2022	0	EAV!D17308
VN-EAEU	2023	2023	0	EAV!E17308
VN-EAEU	2024	2024	0	EAV!F17308
VN-EAEU	2025	2025	0	EAV!G17308
VN-EAEU	2026	2026	0	EAV!H17308
VN-EAEU	2027	2027	0	EAV!I17308
AHKFTA	2022	2022	9	AKH!D17303
AHKFTA	2023	2023	6	AKH!E17303
AHKFTA	2024	2024	6	AKH!F17303
AHKFTA	2025	2025	3	AKH!G17303
AHKFTA	2026	2026	3	AKH!H17303
AHKFTA	2027	2027	0	AKH!I17303
EVFTA	2022	2022	3,7	EV-NK!D17333
EVFTA	2023	2023	0	EV-NK!E17333

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F17333
EVFTA	2025	2025	0	EV-NK!G17333
EVFTA	2026	2026	0	EV-NK!H17333
EVFTA	2027	2027	0	EV-NK!I17333
UKVFTA	2022	2022	3,7	UKV!D17332
UKVFTA	2023	2023	0	UKV!E17332
UKVFTA	2024	2024	0	UKV!F17332
UKVFTA	2025	2025	0	UKV!G17332
UKVFTA	2026	2026	0	UKV!H17332
UKVFTA	2027	2027	0	UKV!I17332
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17426
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17426
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17426
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17426
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17426
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17426
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17426
RCEP A	2022	2022	0	RCEPT-A!D17295
RCEP A	2023	2023	0	RCEPT-A!E17295
RCEP A	2024	2024	0	RCEPT-A!F17295
RCEP A	2025	2025	0	RCEPT-A!G17295
RCEP A	2026	2026	0	RCEPT-A!H17295
RCEP A	2027	2027	0	RCEPT-A!I17295
RCEP B	2022	2022	0	B!D17295
RCEP B	2023	2023	0	B!E17295
RCEP B	2024	2024	0	B!F17295

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17295
RCEP B	2026	2026	0	B!H17295
RCEP B	2027	2027	0	B!I17295
RCEP C	2022	2022	0	C!D17293
RCEP C	2023	2023	0	C!E17293
RCEP C	2024	2024	0	C!F17293
RCEP C	2025	2025	0	C!G17293
RCEP C	2026	2026	0	C!H17293
RCEP C	2027	2027	0	C!I17293
RCEP D	2022	2022	0	D!D17292
RCEP D	2023	2023	0	D!E17292
RCEP D	2024	2024	0	D!F17292
RCEP D	2025	2025	0	D!G17292
RCEP D	2026	2026	0	D!H17292
RCEP D	2027	2027	0	D!I17292
RCEP E	2022	2022	0	E!D17296
RCEP E	2023	2023	0	E!E17296
RCEP E	2024	2024	0	E!F17296
RCEP E	2025	2025	0	E!G17296
RCEP E	2026	2026	0	E!H17296
RCEP E	2027	2027	0	E!I17296
RCEP F	2022	2022	0	F!D17295
RCEP F	2023	2023	0	F!E17295
RCEP F	2024	2024	0	F!F17295
RCEP F	2025	2025	0	F!G17295
RCEP F	2026	2026	0	F!H17295

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17295
VIFTA	2024	2024	12	VI!F16220
VIFTA	2025	2025	9	VI!G16220
VIFTA	2026	2026	6	VI!H16220
VIFTA	2027	2027	3	VI!I16220

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9006.91 has 4 lines; 9006.91.40 is distinguished from its siblings by: Other, for cameras of subheading 9006.40 or 9006.53.	9006.91.10 For laser photoplotters of subheading 9006.59.21; 9006.91.50 Other, for cameras of subheading 9006.59.11 or 9006.59.19; 9006.91.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	9006.91.40 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9006.91.40	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 9006.91.40. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 15% for 9006.91.40 was checked against BT2026 (cell BT2026!N17978), 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.