Vietnam Tariff Intelligence

HS 9012.10.00 detail

HS code	9012.10.00
Description	Microscopes other than optical microscopes; diffraction apparatus / - Microscopes other than optical microscopes; diffraction apparatus
Unit	chiếc/bộ
Generated	10/11/2026 21:54:45
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/90121000/

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!K18018
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N18018
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18018
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	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!E17326
ATIGA	2022	2022	0	AT!E17255

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F17255
ATIGA	2024	2024	0	AT!G17255
ATIGA	2025	2025	0	AT!H17255
ATIGA	2026	2026	0	AT!I17255
ATIGA	2027	2027	0	AT!J17255
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17311
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17311
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17311
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17311
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17311
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17311
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17312
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17312
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17312
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17312
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17312
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17312
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17317
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17273
AIFTA	30/12/2022	2022	0	AI!F17269
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17269
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17269
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17269
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17269
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17269
VKFTA	2022	2022	0	VK!E17315

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F17315
VKFTA	2024	2024	0	VK!G17315
VKFTA	2025	2025	0	VK!H17315
VKFTA	2026	2026	0	VK!I17315
VKFTA	2027	2027	0	VK!J17315
VCFTA	2022	2022	0	VC!D17377
VCFTA	2023	2023	0	VC!E17377
VCFTA	2024	2024	0	VC!F17377
VCFTA	2025	2025	0	VC!G17377
VCFTA	2026	2026	0	VC!H17377
VCFTA	2027	2027	0	VC!I17377
VN-EAEU	2022	2022	0	EAV!D17353
VN-EAEU	2023	2023	0	EAV!E17353
VN-EAEU	2024	2024	0	EAV!F17353
VN-EAEU	2025	2025	0	EAV!G17353
VN-EAEU	2026	2026	0	EAV!H17353
VN-EAEU	2027	2027	0	EAV!I17353
AHKFTA	2022	2022	0	AKH!D17348
AHKFTA	2023	2023	0	AKH!E17348
AHKFTA	2024	2024	0	AKH!F17348
AHKFTA	2025	2025	0	AKH!G17348
AHKFTA	2026	2026	0	AKH!H17348
AHKFTA	2027	2027	0	AKH!I17348
EVFTA	2022	2022	0	EV-NK!D17378
EVFTA	2023	2023	0	EV-NK!E17378
EVFTA	2024	2024	0	EV-NK!F17378

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G17378
EVFTA	2026	2026	0	EV-NK!H17378
EVFTA	2027	2027	0	EV-NK!I17378
UKVFTA	2022	2022	0	UKV!D17377
UKVFTA	2023	2023	0	UKV!E17377
UKVFTA	2024	2024	0	UKV!F17377
UKVFTA	2025	2025	0	UKV!G17377
UKVFTA	2026	2026	0	UKV!H17377
UKVFTA	2027	2027	0	UKV!I17377
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17471
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17471
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17471
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17471
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17471
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17471
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17471
RCEP A	2022	2022	0	RCEPT-A!D17340
RCEP A	2023	2023	0	RCEPT-A!E17340
RCEP A	2024	2024	0	RCEPT-A!F17340
RCEP A	2025	2025	0	RCEPT-A!G17340
RCEP A	2026	2026	0	RCEPT-A!H17340
RCEP A	2027	2027	0	RCEPT-A!I17340
RCEP B	2022	2022	0	B!D17340
RCEP B	2023	2023	0	B!E17340
RCEP B	2024	2024	0	B!F17340
RCEP B	2025	2025	0	B!G17340

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H17340
RCEP B	2027	2027	0	B!I17340
RCEP C	2022	2022	0	C!D17338
RCEP C	2023	2023	0	C!E17338
RCEP C	2024	2024	0	C!F17338
RCEP C	2025	2025	0	C!G17338
RCEP C	2026	2026	0	C!H17338
RCEP C	2027	2027	0	C!I17338
RCEP D	2022	2022	0	D!D17337
RCEP D	2023	2023	0	D!E17337
RCEP D	2024	2024	0	D!F17337
RCEP D	2025	2025	0	D!G17337
RCEP D	2026	2026	0	D!H17337
RCEP D	2027	2027	0	D!I17337
RCEP E	2022	2022	0	E!D17341
RCEP E	2023	2023	0	E!E17341
RCEP E	2024	2024	0	E!F17341
RCEP E	2025	2025	0	E!G17341
RCEP E	2026	2026	0	E!H17341
RCEP E	2027	2027	0	E!I17341
RCEP F	2022	2022	0	F!D17340
RCEP F	2023	2023	0	F!E17340
RCEP F	2024	2024	0	F!F17340
RCEP F	2025	2025	0	F!G17340
RCEP F	2026	2026	0	F!H17340
RCEP F	2027	2027	0	F!I17340

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F16260
VIFTA	2025	2025	0	VI!G16260
VIFTA	2026	2026	0	VI!H16260
VIFTA	2027	2027	0	VI!I16260

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 9012.10.00. 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 9012.10.00 was checked against BT2026 (cell BT2026!N18018), 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.