

## HS 9608.10.90 detail

|                     |                                                                                                                                                                                                                                                                                                                                                          |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 9608.10.90                                                                                                                                                                                                                                                                                                                                               |
| Description         | Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09 / - Ball point pens: / - - Other |
| Unit                | chiếc                                                                                                                                                                                                                                                                                                                                                    |
| Generated           | 31/10/2026 09:07:39                                                                                                                                                                                                                                                                                                                                      |
| 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                | <a href="https://vietnamtariff.com/hs-code/96081090/">https://vietnamtariff.com/hs-code/96081090/</a>                                                                                                                                                                                                                                                    |

### 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!K18901 |
| Preferential (MFN)   | 25           | 25%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N18901 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q18901 |
| 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!E18165 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| ATIGA   | 2022                                   | 2022 | 0            | AT!E18094   |
| ATIGA   | 2023                                   | 2023 | 0            | AT!F18094   |
| ATIGA   | 2024                                   | 2024 | 0            | AT!G18094   |
| ATIGA   | 2025                                   | 2025 | 0            | AT!H18094   |
| ATIGA   | 2026                                   | 2026 | 0            | AT!I18094   |
| ATIGA   | 2027                                   | 2027 | 0            | AT!J18094   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 2            | AJ!E18150   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F18150   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G18150   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H18150   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I18150   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J18150   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 4            | VJ!E18151   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2            | VJ!F18151   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G18151   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H18151   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I18151   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J18151   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F18156   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H18113 |
| AIFTA   | 30/12/2022                             | 2022 | 5            | AI!F18108   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 5            | AI!G18108   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 5            | AI!H18108   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 5            | AI!I18108   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 5            | AI!J18108   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 5            | AI!K18108   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VKFTA   | 2022   | 2022 | 0            | VK!E18156    |
| VKFTA   | 2023   | 2023 | 0            | VK!F18156    |
| VKFTA   | 2024   | 2024 | 0            | VK!G18156    |
| VKFTA   | 2025   | 2025 | 0            | VK!H18156    |
| VKFTA   | 2026   | 2026 | 0            | VK!I18156    |
| VKFTA   | 2027   | 2027 | 0            | VK!J18156    |
| VCFTA   | 2022   | 2022 | 5            | VC!D18220    |
| VCFTA   | 2023   | 2023 | 2            | VC!E18220    |
| VCFTA   | 2024   | 2024 | 0            | VC!F18220    |
| VCFTA   | 2025   | 2025 | 0            | VC!G18220    |
| VCFTA   | 2026   | 2026 | 0            | VC!H18220    |
| VCFTA   | 2027   | 2027 | 0            | VC!I18220    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D18194   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E18194   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F18194   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G18194   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H18194   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I18194   |
| AHKFTA  | 2022   | 2022 | 15           | AKH!D18187   |
| AHKFTA  | 2023   | 2023 | 10           | AKH!E18187   |
| AHKFTA  | 2024   | 2024 | 10           | AKH!F18187   |
| AHKFTA  | 2025   | 2025 | 5            | AKH!G18187   |
| AHKFTA  | 2026   | 2026 | 5            | AKH!H18187   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I18187   |
| EVFTA   | 2022   | 2022 | 6,2          | EV-NK!D18217 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E18217 |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| EVFTA  | 2024   | 2024           | 0            | EV-NK!F18217   |
| EVFTA  | 2025   | 2025           | 0            | EV-NK!G18217   |
| EVFTA  | 2026   | 2026           | 0            | EV-NK!H18217   |
| EVFTA  | 2027   | 2027           | 0            | EV-NK!I18217   |
| UKVFTA | 2022   | 2022           | 6,2          | UKV!D18216     |
| UKVFTA | 2023   | 2023           | 0            | UKV!E18216     |
| UKVFTA | 2024   | 2024           | 0            | UKV!F18216     |
| UKVFTA | 2025   | 2025           | 0            | UKV!G18216     |
| UKVFTA | 2026   | 2026           | 0            | UKV!H18216     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I18216     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D18310   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E18310   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F18310   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G18310   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H18310   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I18310   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J18310   |
| RCEP A | 2022   | 2022           | 22,5         | RCEPT-A!D18181 |
| RCEP A | 2023   | 2023           | 20           | RCEPT-A!E18181 |
| RCEP A | 2024   | 2024           | 17,5         | RCEPT-A!F18181 |
| RCEP A | 2025   | 2025           | 15           | RCEPT-A!G18181 |
| RCEP A | 2026   | 2026           | 12,5         | RCEPT-A!H18181 |
| RCEP A | 2027   | 2027           | 10           | RCEPT-A!I18181 |
| RCEP B | 2022   | 2022           | 22,5         | B!D18181       |
| RCEP B | 2023   | 2023           | 20           | B!E18181       |
| RCEP B | 2024   | 2024           | 17,5         | B!F18181       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP B | 2025   | 2025 | 15           | B!G18181 |
| RCEP B | 2026   | 2026 | 12,5         | B!H18181 |
| RCEP B | 2027   | 2027 | 10           | B!I18181 |
| RCEP C | 2022   | 2022 | 22,5         | C!D18179 |
| RCEP C | 2023   | 2023 | 20           | C!E18179 |
| RCEP C | 2024   | 2024 | 17,5         | C!F18179 |
| RCEP C | 2025   | 2025 | 15           | C!G18179 |
| RCEP C | 2026   | 2026 | 12,5         | C!H18179 |
| RCEP C | 2027   | 2027 | 10           | C!I18179 |
| RCEP D | 2022   | 2022 | 22,7         | D!D18178 |
| RCEP D | 2023   | 2023 | 20,5         | D!E18178 |
| RCEP D | 2024   | 2024 | 18,2         | D!F18178 |
| RCEP D | 2025   | 2025 | 15,9         | D!G18178 |
| RCEP D | 2026   | 2026 | 13,6         | D!H18178 |
| RCEP D | 2027   | 2027 | 11,4         | D!I18178 |
| RCEP E | 2022   | 2022 | 22,5         | E!D18183 |
| RCEP E | 2023   | 2023 | 20           | E!E18183 |
| RCEP E | 2024   | 2024 | 17,5         | E!F18183 |
| RCEP E | 2025   | 2025 | 15           | E!G18183 |
| RCEP E | 2026   | 2026 | 12,5         | E!H18183 |
| RCEP E | 2027   | 2027 | 10           | E!I18183 |
| RCEP F | 2022   | 2022 | 22,5         | F!D18181 |
| RCEP F | 2023   | 2023 | 20           | F!E18181 |
| RCEP F | 2024   | 2024 | 17,5         | F!F18181 |
| RCEP F | 2025   | 2025 | 15           | F!G18181 |
| RCEP F | 2026   | 2026 | 12,5         | F!H18181 |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP F | 2027   | 2027 | 10           | FII18181  |
| VIFTA  | 2024   | 2024 | 22.5         | VIIF17043 |
| VIFTA  | 2025   | 2025 | 20           | VIIG17043 |
| VIFTA  | 2026   | 2026 | 17.5         | VIIH17043 |
| VIFTA  | 2027   | 2027 | 15           | VIIL17043 |

## Advisory & warnings

| Risk code | Level  | Risk name                                                  | Description                                                                                                                                        | Related data                                   | Legal reference                | Recommended action                                                                                       | Verification status                               |
|-----------|--------|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|--------------------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| DOC-004   | YELLOW | Other item policy                                          | Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT ) |                                                | 42/2019/TT-BCT, 34/2025/TT-BCT | Read the referenced instruments.                                                                         | Instrument cited in source; validity not verified |
| HS-003    | YELLOW | Classification Review Required – similar lines exist       | Subheading 9608.10 has 2 lines; 9608.10.90 is distinguished from its siblings by: Other.                                                           | 9608.10.10<br>Having a body mainly of plastics | 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                     |
| TR-004    | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 9608.10.90. 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 9608.10.90 was checked against BT2026 (cell BT2026!N18901), 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 hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT )

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.