Vietnam Tariff Intelligence

HS 9610.00.90 detail

HS code	9610.00.90
Description	Slates and boards, with writing or drawing surfaces, whether or not framed / - Other
Unit	chiếc
Generated	03/11/2026 07:21:22
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/96100090/

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!K18933
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N18933
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18933
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
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	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	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!E18199
ATIGA	2022	2022	0	AT!E18128

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F18128
ATIGA	2024	2024	0	AT!G18128
ATIGA	2025	2025	0	AT!H18128
ATIGA	2026	2026	0	AT!I18128
ATIGA	2027	2027	0	AT!J18128
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E18184
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18184
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18184
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18184
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18184
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18184
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18185
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18185
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18185
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18185
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18185
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18185
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18190
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18147
AIFTA	30/12/2022	2022	0	AI!F18142
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18142
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18142
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18142
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18142
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18142
VKFTA	2022	2022	0	VK!E18190

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F18190
VKFTA	2024	2024	0	VK!G18190
VKFTA	2025	2025	0	VK!H18190
VKFTA	2026	2026	0	VK!I18190
VKFTA	2027	2027	0	VK!J18190
VCFTA	2022	2022	5	VC!D18254
VCFTA	2023	2023	3	VC!E18254
VCFTA	2024	2024	0	VC!F18254
VCFTA	2025	2025	0	VC!G18254
VCFTA	2026	2026	0	VC!H18254
VCFTA	2027	2027	0	VC!I18254
VN-EAEU	2022	2022	0	EAV!D18228
VN-EAEU	2023	2023	0	EAV!E18228
VN-EAEU	2024	2024	0	EAV!F18228
VN-EAEU	2025	2025	0	EAV!G18228
VN-EAEU	2026	2026	0	EAV!H18228
VN-EAEU	2027	2027	0	EAV!I18228
AHKFTA	2022	2022	15	AKH!D18221
AHKFTA	2023	2023	10	AKH!E18221
AHKFTA	2024	2024	10	AKH!F18221
AHKFTA	2025	2025	5	AKH!G18221
AHKFTA	2026	2026	5	AKH!H18221
AHKFTA	2027	2027	0	AKH!I18221
EVFTA	2022	2022	6,2	EV-NK!D18251
EVFTA	2023	2023	0	EV-NK!E18251
EVFTA	2024	2024	0	EV-NK!F18251

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G18251
EVFTA	2026	2026	0	EV-NK!H18251
EVFTA	2027	2027	0	EV-NK!I18251
UKVFTA	2022	2022	6,2	UKV!D18250
UKVFTA	2023	2023	0	UKV!E18250
UKVFTA	2024	2024	0	UKV!F18250
UKVFTA	2025	2025	0	UKV!G18250
UKVFTA	2026	2026	0	UKV!H18250
UKVFTA	2027	2027	0	UKV!I18250
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18344
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18344
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18344
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18344
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18344
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18344
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18344
RCEP A	2022	2022	0	RCEPT-A!D18215
RCEP A	2023	2023	0	RCEPT-A!E18215
RCEP A	2024	2024	0	RCEPT-A!F18215
RCEP A	2025	2025	0	RCEPT-A!G18215
RCEP A	2026	2026	0	RCEPT-A!H18215
RCEP A	2027	2027	0	RCEPT-A!I18215
RCEP B	2022	2022	0	B!D18215
RCEP B	2023	2023	0	B!E18215
RCEP B	2024	2024	0	B!F18215
RCEP B	2025	2025	0	B!G18215

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H18215
RCEP B	2027	2027	0	B!I18215
RCEP C	2022	2022	0	C!D18213
RCEP C	2023	2023	0	C!E18213
RCEP C	2024	2024	0	C!F18213
RCEP C	2025	2025	0	C!G18213
RCEP C	2026	2026	0	C!H18213
RCEP C	2027	2027	0	C!I18213
RCEP D	2022	2022	0	D!D18212
RCEP D	2023	2023	0	D!E18212
RCEP D	2024	2024	0	D!F18212
RCEP D	2025	2025	0	D!G18212
RCEP D	2026	2026	0	D!H18212
RCEP D	2027	2027	0	D!I18212
RCEP E	2022	2022	0	E!D18217
RCEP E	2023	2023	0	E!E18217
RCEP E	2024	2024	0	E!F18217
RCEP E	2025	2025	0	E!G18217
RCEP E	2026	2026	0	E!H18217
RCEP E	2027	2027	0	E!I18217
RCEP F	2022	2022	0	F!D18215
RCEP F	2023	2023	0	F!E18215
RCEP F	2024	2024	0	F!F18215
RCEP F	2025	2025	0	F!G18215
RCEP F	2026	2026	0	F!H18215
RCEP F	2027	2027	0	F!I18215

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	21.4	VI!F17075
VIFTA	2025	2025	17.9	VI!G17075
VIFTA	2026	2026	14.3	VI!H17075
VIFTA	2027	2027	10.7	VI!I17075

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 9610.00 has 2 lines; 9610.00.90 is distinguished from its siblings by: Other.	9610.00.10 School slates	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 9610.00.90. 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 9610.00.90 was checked against BT2026 (cell BT2026!N18933), 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.