Vietnam Tariff Intelligence

HS 7002.39.90 detail

HS code	7002.39.90
Description	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked / - Tubes: / - - Other: / - - - Other
Unit	kg
Generated	10/11/2026 22:47:52
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/70023990/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10438
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N10438
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10438
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	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	1.7	1.7%	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!E9913
ATIGA	2022	2022	0	AT!E9864

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F9864
ATIGA	2024	2024	0	AT!G9864
ATIGA	2025	2025	0	AT!H9864
ATIGA	2026	2026	0	AT!I9864
ATIGA	2027	2027	0	AT!J9864
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9916
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9916
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9916
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9916
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9916
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9916
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9917
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9917
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9917
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9917
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9917
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9917
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9918
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9870
AIFTA	30/12/2022	2022	0	AI!F9876
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9876
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9876
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9876
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9876
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9876
VKFTA	2022	2022	0	VK!E9901

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F9901
VKFTA	2024	2024	0	VK!G9901
VKFTA	2025	2025	0	VK!H9901
VKFTA	2026	2026	0	VK!I9901
VKFTA	2027	2027	0	VK!J9901
VCFTA	2022	2022	2	VC!D9948
VCFTA	2023	2023	1	VC!E9948
VCFTA	2024	2024	0	VC!F9948
VCFTA	2025	2025	0	VC!G9948
VCFTA	2026	2026	0	VC!H9948
VCFTA	2027	2027	0	VC!I9948
VN-EAEU	2022	2022	0	EAV!D9939
VN-EAEU	2023	2023	0	EAV!E9939
VN-EAEU	2024	2024	0	EAV!F9939
VN-EAEU	2025	2025	0	EAV!G9939
VN-EAEU	2026	2026	0	EAV!H9939
VN-EAEU	2027	2027	0	EAV!I9939
AHKFTA	2022	2022	2	AKH!D9939
AHKFTA	2023	2023	1	AKH!E9939
AHKFTA	2024	2024	1	AKH!F9939
AHKFTA	2025	2025	1	AKH!G9939
AHKFTA	2026	2026	1	AKH!H9939
AHKFTA	2027	2027	0	AKH!I9939
EVFTA	2022	2022	0	EV-NK!D9950
EVFTA	2023	2023	0	EV-NK!E9950
EVFTA	2024	2024	0	EV-NK!F9950

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G9950
EVFTA	2026	2026	0	EV-NK!H9950
EVFTA	2027	2027	0	EV-NK!I9950
UKVFTA	2022	2022	0	UKV!D9949
UKVFTA	2023	2023	0	UKV!E9949
UKVFTA	2024	2024	0	UKV!F9949
UKVFTA	2025	2025	0	UKV!G9949
UKVFTA	2026	2026	0	UKV!H9949
UKVFTA	2027	2027	0	UKV!I9949
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9896
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9896
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9896
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9896
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9896
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9896
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9896
RCEP A	2022	2022	0	RCEPT-A!D9933
RCEP A	2023	2023	0	RCEPT-A!E9933
RCEP A	2024	2024	0	RCEPT-A!F9933
RCEP A	2025	2025	0	RCEPT-A!G9933
RCEP A	2026	2026	0	RCEPT-A!H9933
RCEP A	2027	2027	0	RCEPT-A!I9933
RCEP B	2022	2022	0	B!D9933
RCEP B	2023	2023	0	B!E9933
RCEP B	2024	2024	0	B!F9933
RCEP B	2025	2025	0	B!G9933

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H9933
RCEP B	2027	2027	0	B!I9933
RCEP C	2022	2022	0	C!D9933
RCEP C	2023	2023	0	C!E9933
RCEP C	2024	2024	0	C!F9933
RCEP C	2025	2025	0	C!G9933
RCEP C	2026	2026	0	C!H9933
RCEP C	2027	2027	0	C!I9933
RCEP D	2022	2022	0	D!D9932
RCEP D	2023	2023	0	D!E9932
RCEP D	2024	2024	0	D!F9932
RCEP D	2025	2025	0	D!G9932
RCEP D	2026	2026	0	D!H9932
RCEP D	2027	2027	0	D!I9932
RCEP E	2022	2022	0	E!D9936
RCEP E	2023	2023	0	E!E9936
RCEP E	2024	2024	0	E!F9936
RCEP E	2025	2025	0	E!G9936
RCEP E	2026	2026	0	E!H9936
RCEP E	2027	2027	0	E!I9936
RCEP F	2022	2022	0	F!D9933
RCEP F	2023	2023	0	F!E9933
RCEP F	2024	2024	0	F!F9933
RCEP F	2025	2025	0	F!G9933
RCEP F	2026	2026	0	F!H9933
RCEP F	2027	2027	0	F!I9933

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	2.6	VI!F9185
VIFTA	2025	2025	2.1	VI!G9185
VIFTA	2026	2026	1.7	VI!H9185
VIFTA	2027	2027	1.3	VI!I9185

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 7002.39 has 3 lines; 7002.39.90 is distinguished from its siblings by: Other.	7002.39.10 Of a kind used to manufacture vacuum tubes; 7002.39.20 Other, of clear neutral borosilicate glass, with a diameter of 3 mm or more but not more than 22 mm	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 7002.39.90. 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 3% for 7002.39.90 was checked against BT2026 (cell BT2026!N10438), 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.