Vietnam Tariff Intelligence

HS 7003.12.90 detail

HS code	7003.12.90
Description	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked / - Non-wired sheets: / - - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer: / - - - Other
Unit	m2/chiếc
Generated	09/11/2026 10:25:41
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/70031290/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	60	60%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10444
Preferential (MFN)	40	40%	26/2023/NĐ-CP	2023-07-15	BT2026!N10444
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10444
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
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
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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
EVFTA	5	5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	5	5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VCFTA	32	32%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
ACFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex D)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex E)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Not eligible (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AC!E9920
ATIGA	2022	2022	0	AT!E9871
ATIGA	2023	2023	0	AT!F9871
ATIGA	2024	2024	0	AT!G9871
ATIGA	2025	2025	0	AT!H9871
ATIGA	2026	2026	0	AT!I9871
ATIGA	2027	2027	0	AT!J9871
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E9923
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F9923
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G9923
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H9923

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I9923
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J9923
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E9924
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F9924
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G9924
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H9924
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I9924
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J9924
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F9925
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9877
AIFTA	30/12/2022	2022	*	AI!F9883
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G9883
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H9883
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I9883
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J9883
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K9883
VKFTA	2022	2022	5	VK!E9908
VKFTA	2023	2023	5	VK!F9908
VKFTA	2024	2024	5	VK!G9908
VKFTA	2025	2025	5	VK!H9908
VKFTA	2026	2026	5	VK!I9908
VKFTA	2027	2027	5	VK!J9908
VCFTA	2022	2022	40	VC!D9955
VCFTA	2023	2023	40	VC!E9955
VCFTA	2024	2024	32	VC!F9955
VCFTA	2025	2025	32	VC!G9955

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	32	VC!H9955
VCFTA	2027	2027	32	VC!I9955
VN-EAEU	2022	2022	0	EAV!D9946
VN-EAEU	2023	2023	0	EAV!E9946
VN-EAEU	2024	2024	0	EAV!F9946
VN-EAEU	2025	2025	0	EAV!G9946
VN-EAEU	2026	2026	0	EAV!H9946
VN-EAEU	2027	2027	0	EAV!I9946
AHKFTA	2022	2022	*	AKH!D9946
AHKFTA	2023	2023	*	AKH!E9946
AHKFTA	2024	2024	*	AKH!F9946
AHKFTA	2025	2025	*	AKH!G9946
AHKFTA	2026	2026	*	AKH!H9946
AHKFTA	2027	2027	*	AKH!I9946
EVFTA	2022	2022	25	EV-NK!D9957
EVFTA	2023	2023	20	EV-NK!E9957
EVFTA	2024	2024	15	EV-NK!F9957
EVFTA	2025	2025	10	EV-NK!G9957
EVFTA	2026	2026	5	EV-NK!H9957
EVFTA	2027	2027	0	EV-NK!I9957
UKVFTA	2022	2022	25	UKV!D9956
UKVFTA	2023	2023	20	UKV!E9956
UKVFTA	2024	2024	15	UKV!F9956
UKVFTA	2025	2025	10	UKV!G9956
UKVFTA	2026	2026	5	UKV!H9956
UKVFTA	2027	2027	0	UKV!I9956

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9903
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9903
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9903
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9903
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9903
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9903
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9903
RCEP A	2022	2022	40	RCEPT-A!D9940
RCEP A	2023	2023	40	RCEPT-A!E9940
RCEP A	2024	2024	40	RCEPT-A!F9940
RCEP A	2025	2025	40	RCEPT-A!G9940
RCEP A	2026	2026	40	RCEPT-A!H9940
RCEP A	2027	2027	40	RCEPT-A!I9940
RCEP B	2022	2022	40	B!D9940
RCEP B	2023	2023	40	B!E9940
RCEP B	2024	2024	40	B!F9940
RCEP B	2025	2025	40	B!G9940
RCEP B	2026	2026	40	B!H9940
RCEP B	2027	2027	40	B!I9940
RCEP C	2022	2022	*	C!D9940
RCEP C	2023	2023	*	C!E9940
RCEP C	2024	2024	*	C!F9940
RCEP C	2025	2025	*	C!G9940
RCEP C	2026	2026	*	C!H9940
RCEP C	2027	2027	*	C!I9940
RCEP D	2022	2022	*	D!D9939

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	*	D!E9939
RCEP D	2024	2024	*	D!F9939
RCEP D	2025	2025	*	D!G9939
RCEP D	2026	2026	*	D!H9939
RCEP D	2027	2027	*	D!I9939
RCEP E	2022	2022	*	E!D9943
RCEP E	2023	2023	*	E!E9943
RCEP E	2024	2024	*	E!F9943
RCEP E	2025	2025	*	E!G9943
RCEP E	2026	2026	*	E!H9943
RCEP E	2027	2027	*	E!I9943
RCEP F	2022	2022	40	F!D9940
RCEP F	2023	2023	40	F!E9940
RCEP F	2024	2024	40	F!F9940
RCEP F	2025	2025	40	F!G9940
RCEP F	2026	2026	40	F!H9940
RCEP F	2027	2027	40	F!I9940
VIFTA	2024	2024	*	VI!F9191
VIFTA	2025	2025	*	VI!G9191
VIFTA	2026	2026	*	VI!H9191
VIFTA	2027	2027	*	VI!I9191

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 40%, RCEP (Annex B) 40%, RCEP (Annex F) 40%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (40%) in the source tariff – claiming the FTA brings no saving.	MFN 40%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7003.12 has 3 lines; 7003.12.90 is distinguished from its siblings by: Other.	7003.12.10 Optical glass, not optically worked; 7003.12.20 Other, in squares or rectangular shape, whether or not one or more corners have been cut	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 7003.12.90. 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 40% for 7003.12.90 was checked against BT2026 (cell BT2026!N10444), 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.