Vietnam Tariff Intelligence

HS 7004.90.10 detail

HS code	7004.90.10
Description	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked / - Other glass: / - - Optical glass, not optically worked
Unit	m2/chiếc
Generated	02/11/2026 14:17:23
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/70049010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10461
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N10461
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10461
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-TH)	0% (except TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	2.9	2.9%	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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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)		0	AC!E9938
ATIGA	2022	2022	0	AT!E9889
ATIGA	2023	2023	0	AT!F9889
ATIGA	2024	2024	0	AT!G9889
ATIGA	2025	2025	0	AT!H9889
ATIGA	2026	2026	0	AT!I9889
ATIGA	2027	2027	0	AT!J9889
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9941
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9941
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9941

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9941
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9941
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9941
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9942
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9942
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9942
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9942
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9942
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9942
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9943
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9895
AIFTA	30/12/2022	2022	*	AI!F9901
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G9901
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H9901
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I9901
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J9901
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K9901
VKFTA	2022	2022	0	VK!E9926
VKFTA	2023	2023	0	VK!F9926
VKFTA	2024	2024	0	VK!G9926
VKFTA	2025	2025	0	VK!H9926
VKFTA	2026	2026	0	VK!I9926
VKFTA	2027	2027	0	VK!J9926
VCFTA	2022	2022	5	VC!D9973
VCFTA	2023	2023	5	VC!E9973
VCFTA	2024	2024	0	VC!F9973

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G9973
VCFTA	2026	2026	0	VC!H9973
VCFTA	2027	2027	0	VC!I9973
VN-EAEU	2022	2022	0	EAV!D9964
VN-EAEU	2023	2023	0	EAV!E9964
VN-EAEU	2024	2024	0	EAV!F9964
VN-EAEU	2025	2025	0	EAV!G9964
VN-EAEU	2026	2026	0	EAV!H9964
VN-EAEU	2027	2027	0	EAV!I9964
AHKFTA	2022	2022	3	AKH!D9964
AHKFTA	2023	2023	2	AKH!E9964
AHKFTA	2024	2024	2	AKH!F9964
AHKFTA	2025	2025	1	AKH!G9964
AHKFTA	2026	2026	1	AKH!H9964
AHKFTA	2027	2027	0	AKH!I9964
EVFTA	2022	2022	0	EV-NK!D9975
EVFTA	2023	2023	0	EV-NK!E9975
EVFTA	2024	2024	0	EV-NK!F9975
EVFTA	2025	2025	0	EV-NK!G9975
EVFTA	2026	2026	0	EV-NK!H9975
EVFTA	2027	2027	0	EV-NK!I9975
UKVFTA	2022	2022	0	UKV!D9974
UKVFTA	2023	2023	0	UKV!E9974
UKVFTA	2024	2024	0	UKV!F9974
UKVFTA	2025	2025	0	UKV!G9974
UKVFTA	2026	2026	0	UKV!H9974

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9974
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9921
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9921
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9921
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9921
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9921
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9921
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9921
RCEP A	2022	2022	0	RCEPT-A!D9958
RCEP A	2023	2023	0	RCEPT-A!E9958
RCEP A	2024	2024	0	RCEPT-A!F9958
RCEP A	2025	2025	0	RCEPT-A!G9958
RCEP A	2026	2026	0	RCEPT-A!H9958
RCEP A	2027	2027	0	RCEPT-A!I9958
RCEP B	2022	2022	0	B!D9958
RCEP B	2023	2023	0	B!E9958
RCEP B	2024	2024	0	B!F9958
RCEP B	2025	2025	0	B!G9958
RCEP B	2026	2026	0	B!H9958
RCEP B	2027	2027	0	B!I9958
RCEP C	2022	2022	0	C!D9958
RCEP C	2023	2023	0	C!E9958
RCEP C	2024	2024	0	C!F9958
RCEP C	2025	2025	0	C!G9958
RCEP C	2026	2026	0	C!H9958
RCEP C	2027	2027	0	C!I9958

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D9957
RCEP D	2023	2023	0	D!E9957
RCEP D	2024	2024	0	D!F9957
RCEP D	2025	2025	0	D!G9957
RCEP D	2026	2026	0	D!H9957
RCEP D	2027	2027	0	D!I9957
RCEP E	2022	2022	0	E!D9961
RCEP E	2023	2023	0	E!E9961
RCEP E	2024	2024	0	E!F9961
RCEP E	2025	2025	0	E!G9961
RCEP E	2026	2026	0	E!H9961
RCEP E	2027	2027	0	E!I9961
RCEP F	2022	2022	0	F!D9958
RCEP F	2023	2023	0	F!E9958
RCEP F	2024	2024	0	F!F9958
RCEP F	2025	2025	0	F!G9958
RCEP F	2026	2026	0	F!H9958
RCEP F	2027	2027	0	F!I9958
VIFTA	2024	2024	4,3	VI!F9208
VIFTA	2025	2025	3.6	VI!G9208
VIFTA	2026	2026	2.9	VI!H9208
VIFTA	2027	2027	2.1	VI!I9208

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 7004.90 has 3 lines; 7004.90.10 is distinguished from its siblings by: Optical glass, not optically worked.	7004.90.20 Other, in squares or rectangular shape, whether or not one or more corners have been cut; 7004.90.90 Other	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 7004.90.10. 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 5% for 7004.90.10 was checked against BT2026 (cell BT2026!N10461), 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.