Vietnam Tariff Intelligence

HS 7005.21.90 detail

HS code	7005.21.90
Description	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked / - Other non-wired glass: / - - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground: / - - - Other
Unit	m2/chiếc
Generated	12/11/2026 01:42:19
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/70052190/

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!K10472
Preferential (MFN)	40	40%	26/2023/NĐ-CP	2023-07-15	BT2026!N10472
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10472
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	8	8%	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!E9950
ATIGA	2022	2022	0	AT!E9901
ATIGA	2023	2023	0	AT!F9901
ATIGA	2024	2024	0	AT!G9901
ATIGA	2025	2025	0	AT!H9901
ATIGA	2026	2026	0	AT!I9901
ATIGA	2027	2027	0	AT!J9901
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E9953
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F9953
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G9953
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H9953

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I9953
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J9953
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E9954
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F9954
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G9954
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H9954
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I9954
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J9954
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F9955
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9907
AIFTA	30/12/2022	2022	*	AI!F9913
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G9913
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H9913
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I9913
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J9913
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K9913
VKFTA	2022	2022	5	VK!E9938
VKFTA	2023	2023	5	VK!F9938
VKFTA	2024	2024	5	VK!G9938
VKFTA	2025	2025	5	VK!H9938
VKFTA	2026	2026	5	VK!I9938
VKFTA	2027	2027	5	VK!J9938
VCFTA	2022	2022	18	VC!D9985
VCFTA	2023	2023	15	VC!E9985
VCFTA	2024	2024	13	VC!F9985
VCFTA	2025	2025	10	VC!G9985

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	8	VC!H9985
VCFTA	2027	2027	5	VC!I9985
VN-EAEU	2022	2022	10,9	EAV!D9976
VN-EAEU	2023	2023	7,3	EAV!E9976
VN-EAEU	2024	2024	3,6	EAV!F9976
VN-EAEU	2025	2025	0	EAV!G9976
VN-EAEU	2026	2026	0	EAV!H9976
VN-EAEU	2027	2027	0	EAV!I9976
AHKFTA	2022	2022	*	AKH!D9976
AHKFTA	2023	2023	*	AKH!E9976
AHKFTA	2024	2024	*	AKH!F9976
AHKFTA	2025	2025	*	AKH!G9976
AHKFTA	2026	2026	*	AKH!H9976
AHKFTA	2027	2027	*	AKH!I9976
EVFTA	2022	2022	25	EV-NK!D9987
EVFTA	2023	2023	20	EV-NK!E9987
EVFTA	2024	2024	15	EV-NK!F9987
EVFTA	2025	2025	10	EV-NK!G9987
EVFTA	2026	2026	5	EV-NK!H9987
EVFTA	2027	2027	0	EV-NK!I9987
UKVFTA	2022	2022	25	UKV!D9986
UKVFTA	2023	2023	20	UKV!E9986
UKVFTA	2024	2024	15	UKV!F9986
UKVFTA	2025	2025	10	UKV!G9986
UKVFTA	2026	2026	5	UKV!H9986
UKVFTA	2027	2027	0	UKV!I9986

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9933
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9933
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9933
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9933
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9933
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9933
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9933
RCEP A	2022	2022	40	RCEPT-A!D9970
RCEP A	2023	2023	40	RCEPT-A!E9970
RCEP A	2024	2024	40	RCEPT-A!F9970
RCEP A	2025	2025	40	RCEPT-A!G9970
RCEP A	2026	2026	40	RCEPT-A!H9970
RCEP A	2027	2027	40	RCEPT-A!I9970
RCEP B	2022	2022	40	B!D9970
RCEP B	2023	2023	40	B!E9970
RCEP B	2024	2024	40	B!F9970
RCEP B	2025	2025	40	B!G9970
RCEP B	2026	2026	40	B!H9970
RCEP B	2027	2027	40	B!I9970
RCEP C	2022	2022	*	C!D9970
RCEP C	2023	2023	*	C!E9970
RCEP C	2024	2024	*	C!F9970
RCEP C	2025	2025	*	C!G9970
RCEP C	2026	2026	*	C!H9970
RCEP C	2027	2027	*	C!I9970
RCEP D	2022	2022	*	D!D9969

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	*	D!E9969
RCEP D	2024	2024	*	D!F9969
RCEP D	2025	2025	*	D!G9969
RCEP D	2026	2026	*	D!H9969
RCEP D	2027	2027	*	D!I9969
RCEP E	2022	2022	*	E!D9973
RCEP E	2023	2023	*	E!E9973
RCEP E	2024	2024	*	E!F9973
RCEP E	2025	2025	*	E!G9973
RCEP E	2026	2026	*	E!H9973
RCEP E	2027	2027	*	E!I9973
RCEP F	2022	2022	40	F!D9970
RCEP F	2023	2023	40	F!E9970
RCEP F	2024	2024	40	F!F9970
RCEP F	2025	2025	40	F!G9970
RCEP F	2026	2026	40	F!H9970
RCEP F	2027	2027	40	F!I9970
VIFTA	2024	2024	*	VI!F9219
VIFTA	2025	2025	*	VI!G9219
VIFTA	2026	2026	*	VI!H9219
VIFTA	2027	2027	*	VI!I9219

Advisory & warnings

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

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL trước khi TQ		10/2024/TT-BXD	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
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 7005.21 has 3 lines; 7005.21.90 is distinguished from its siblings by: Other.	7005.21.10 Optical glass, not optically worked; 7005.21.20 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 7005.21.90. 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 7005.21.90 was checked against BT2026 (cell BT2026!N10472), 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

SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL trước khi TQ

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.