Vietnam Tariff Intelligence

HS 7009.10.00 detail

HS code	7009.10.00
Description	Glass mirrors, whether or not framed, including rear-view mirrors / - Rear-view mirrors for vehicles
Unit	kg/chiếc
Generated	05/11/2026 08:43:58
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/70091000/

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!K10502
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N10502
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10502
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
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
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
EVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	20	20%	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
AJCEP	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AC!E9984
ATIGA	2022	2022	0	AT!E9935
ATIGA	2023	2023	0	AT!F9935
ATIGA	2024	2024	0	AT!G9935
ATIGA	2025	2025	0	AT!H9935
ATIGA	2026	2026	0	AT!I9935
ATIGA	2027	2027	0	AT!J9935
AJCEP	30/12/2022 - 31/3/2023	2022	30	AJ!E9987
AJCEP	01/4/2023 - 31/3/2024	2023	30	AJ!F9987
AJCEP	01/4/2024 - 31/3/2025	2024	30	AJ!G9987

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	30	AJ!H9987
AJCEP	01/4/2026 - 31/3/2027	2026	30	AJ!I9987
AJCEP	01/4/2027 - 31/3/2028	2027	30	AJ!J9987
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9988
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9988
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9988
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9988
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9988
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9988
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F9989
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9941
AIFTA	30/12/2022	2022	*	AI!F9947
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G9947
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H9947
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I9947
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J9947
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K9947
VKFTA	2022	2022	3	VK!E9972
VKFTA	2023	2023	1,5	VK!F9972
VKFTA	2024	2024	0	VK!G9972
VKFTA	2025	2025	0	VK!H9972
VKFTA	2026	2026	0	VK!I9972
VKFTA	2027	2027	0	VK!J9972
VCFTA	2022	2022	6	VC!D10019
VCFTA	2023	2023	3	VC!E10019
VCFTA	2024	2024	0	VC!F10019

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G10019
VCFTA	2026	2026	0	VC!H10019
VCFTA	2027	2027	0	VC!I10019
VN-EAEU	2022	2022	0	EAV!D10010
VN-EAEU	2023	2023	0	EAV!E10010
VN-EAEU	2024	2024	0	EAV!F10010
VN-EAEU	2025	2025	0	EAV!G10010
VN-EAEU	2026	2026	0	EAV!H10010
VN-EAEU	2027	2027	0	EAV!I10010
AHKFTA	2022	2022	*	AKH!D10010
AHKFTA	2023	2023	*	AKH!E10010
AHKFTA	2024	2024	*	AKH!F10010
AHKFTA	2025	2025	*	AKH!G10010
AHKFTA	2026	2026	*	AKH!H10010
AHKFTA	2027	2027	*	AKH!I10010
EVFTA	2022	2022	9,3	EV-NK!D10021
EVFTA	2023	2023	7,5	EV-NK!E10021
EVFTA	2024	2024	5,6	EV-NK!F10021
EVFTA	2025	2025	3,7	EV-NK!G10021
EVFTA	2026	2026	1,8	EV-NK!H10021
EVFTA	2027	2027	0	EV-NK!I10021
UKVFTA	2022	2022	9,3	UKV!D10020
UKVFTA	2023	2023	7,5	UKV!E10020
UKVFTA	2024	2024	5,6	UKV!F10020
UKVFTA	2025	2025	3,7	UKV!G10020
UKVFTA	2026	2026	1,8	UKV!H10020

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I10020
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9967
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9967
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9967
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9967
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9967
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9967
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9967
RCEP A	2022	2022	20	RCEPT-A!D10004
RCEP A	2023	2023	20	RCEPT-A!E10004
RCEP A	2024	2024	20	RCEPT-A!F10004
RCEP A	2025	2025	20	RCEPT-A!G10004
RCEP A	2026	2026	20	RCEPT-A!H10004
RCEP A	2027	2027	20	RCEPT-A!I10004
RCEP B	2022	2022	20	B!D10004
RCEP B	2023	2023	20	B!E10004
RCEP B	2024	2024	20	B!F10004
RCEP B	2025	2025	20	B!G10004
RCEP B	2026	2026	20	B!H10004
RCEP B	2027	2027	20	B!I10004
RCEP C	2022	2022	20	C!D10004
RCEP C	2023	2023	20	C!E10004
RCEP C	2024	2024	20	C!F10004
RCEP C	2025	2025	20	C!G10004
RCEP C	2026	2026	20	C!H10004
RCEP C	2027	2027	20	C!I10004

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D10003
RCEP D	2023	2023	20	D!E10003
RCEP D	2024	2024	20	D!F10003
RCEP D	2025	2025	20	D!G10003
RCEP D	2026	2026	20	D!H10003
RCEP D	2027	2027	20	D!I10003
RCEP E	2022	2022	20	E!D10007
RCEP E	2023	2023	20	E!E10007
RCEP E	2024	2024	20	E!F10007
RCEP E	2025	2025	20	E!G10007
RCEP E	2026	2026	20	E!H10007
RCEP E	2027	2027	20	E!I10007
RCEP F	2022	2022	20	F!D10004
RCEP F	2023	2023	20	F!E10004
RCEP F	2024	2024	20	F!F10004
RCEP F	2025	2025	20	F!G10004
RCEP F	2026	2026	20	F!H10004
RCEP F	2027	2027	20	F!I10004
VIFTA	2024	2024	20	VI!F9249
VIFTA	2025	2025	20	VI!G9249
VIFTA	2026	2026	20	VI!H9249
VIFTA	2027	2027	20	VI!I9249

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): Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)		12/2022/TT-BGTVT, 62/2024/TT-BGTVT	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	AJCEP 30%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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
HS-005	BLUE	Chapter 98 equivalent exists	7009.10.00 corresponds to Chapter 98 code 9849170 (specific MFN: No data). Applies only if Chapter 98 conditions are met.	- - Gương chiếu hậu dùng cho xe	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 7009.10.00. 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 7009.10.00 was checked against BT2026 (cell BT2026!N10502), 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
Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)

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.