Vietnam Tariff Intelligence

HS 7009.92.00 detail

HS code	7009.92.00
Description	Glass mirrors, whether or not framed, including rear-view mirrors / - Other: / - - Framed
Unit	kg/chiếc
Generated	03/11/2026 08:36:30
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/70099200/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10505
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N10505
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10505
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
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
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	3,7	3.7%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,7	3.7%	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
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	17.1	17.1%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	30	30%	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 D)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	30	30%	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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AC!E9987
ATIGA	2022	2022	0	AT!E9938
ATIGA	2023	2023	0	AT!F9938
ATIGA	2024	2024	0	AT!G9938
ATIGA	2025	2025	0	AT!H9938
ATIGA	2026	2026	0	AT!I9938
ATIGA	2027	2027	0	AT!J9938
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E9990
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9990
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9990

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9990
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9990
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9990
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E9991
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F9991
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9991
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9991
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9991
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9991
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F9992
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9944
AIFTA	30/12/2022	2022	*	AI!F9950
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G9950
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H9950
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I9950
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J9950
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K9950
VKFTA	2022	2022	5	VK!E9975
VKFTA	2023	2023	5	VK!F9975
VKFTA	2024	2024	5	VK!G9975
VKFTA	2025	2025	5	VK!H9975
VKFTA	2026	2026	5	VK!I9975
VKFTA	2027	2027	5	VK!J9975
VCFTA	2022	2022	7	VC!D10022
VCFTA	2023	2023	3	VC!E10022
VCFTA	2024	2024	0	VC!F10022

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G10022
VCFTA	2026	2026	0	VC!H10022
VCFTA	2027	2027	0	VC!I10022
VN-EAEU	2022	2022	0	EAV!D10013
VN-EAEU	2023	2023	0	EAV!E10013
VN-EAEU	2024	2024	0	EAV!F10013
VN-EAEU	2025	2025	0	EAV!G10013
VN-EAEU	2026	2026	0	EAV!H10013
VN-EAEU	2027	2027	0	EAV!I10013
AHKFTA	2022	2022	*	AKH!D10013
AHKFTA	2023	2023	*	AKH!E10013
AHKFTA	2024	2024	*	AKH!F10013
AHKFTA	2025	2025	*	AKH!G10013
AHKFTA	2026	2026	*	AKH!H10013
AHKFTA	2027	2027	*	AKH!I10013
EVFTA	2022	2022	18,7	EV-NK!D10024
EVFTA	2023	2023	15	EV-NK!E10024
EVFTA	2024	2024	11,2	EV-NK!F10024
EVFTA	2025	2025	7,5	EV-NK!G10024
EVFTA	2026	2026	3,7	EV-NK!H10024
EVFTA	2027	2027	0	EV-NK!I10024
UKVFTA	2022	2022	18,7	UKV!D10023
UKVFTA	2023	2023	15	UKV!E10023
UKVFTA	2024	2024	11,2	UKV!F10023
UKVFTA	2025	2025	7,5	UKV!G10023
UKVFTA	2026	2026	3,7	UKV!H10023

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I10023
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9970
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9970
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9970
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9970
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9970
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9970
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9970
RCEP A	2022	2022	30	RCEPT-A!D10007
RCEP A	2023	2023	30	RCEPT-A!E10007
RCEP A	2024	2024	30	RCEPT-A!F10007
RCEP A	2025	2025	30	RCEPT-A!G10007
RCEP A	2026	2026	30	RCEPT-A!H10007
RCEP A	2027	2027	30	RCEPT-A!I10007
RCEP B	2022	2022	30	B!D10007
RCEP B	2023	2023	30	B!E10007
RCEP B	2024	2024	30	B!F10007
RCEP B	2025	2025	30	B!G10007
RCEP B	2026	2026	30	B!H10007
RCEP B	2027	2027	30	B!I10007
RCEP C	2022	2022	30	C!D10007
RCEP C	2023	2023	30	C!E10007
RCEP C	2024	2024	30	C!F10007
RCEP C	2025	2025	30	C!G10007
RCEP C	2026	2026	30	C!H10007
RCEP C	2027	2027	30	C!I10007

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	30	D!D10006
RCEP D	2023	2023	30	D!E10006
RCEP D	2024	2024	30	D!F10006
RCEP D	2025	2025	30	D!G10006
RCEP D	2026	2026	30	D!H10006
RCEP D	2027	2027	30	D!I10006
RCEP E	2022	2022	30	E!D10010
RCEP E	2023	2023	30	E!E10010
RCEP E	2024	2024	30	E!F10010
RCEP E	2025	2025	30	E!G10010
RCEP E	2026	2026	30	E!H10010
RCEP E	2027	2027	30	E!I10010
RCEP F	2022	2022	30	F!D10007
RCEP F	2023	2023	30	F!E10007
RCEP F	2024	2024	30	F!F10007
RCEP F	2025	2025	30	F!G10007
RCEP F	2026	2026	30	F!H10007
RCEP F	2027	2027	30	F!I10007
VIFTA	2024	2024	25.7	VI!F9252
VIFTA	2025	2025	21.4	VI!G9252
VIFTA	2026	2026	17.1	VI!H9252
VIFTA	2027	2027	12.9	VI!I9252

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) 30%, RCEP (Annex B) 30%, RCEP (Annex C) 30%, RCEP (Annex D) 30%, RCEP (Annex E) 30%, RCEP (Annex F) 30%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (30%) in the source tariff – claiming the FTA brings no saving.	MFN 30%		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	7009.92.00 corresponds to Chapter 98 code 9849170 (specific MFN: No data). Applies only if Chapter 98 conditions are met.	- - - Có khung	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 7009.92.00. 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 30% for 7009.92.00 was checked against BT2026 (cell BT2026!N10505), 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.