Vietnam Tariff Intelligence

HS 9004.10.00 detail

HS code	9004.10.00
Description	Spectacles, goggles and the like, corrective, protective or other / - Sunglasses
Unit	chiếc/bộ
Generated	10/11/2026 06:38:22
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/90041000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17943
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N17943
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17943
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 (-KH)	0% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	8	8%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E17244
ATIGA	2022	2022	0	AT!E17173
ATIGA	2023	2023	0	AT!F17173
ATIGA	2024	2024	0	AT!G17173
ATIGA	2025	2025	0	AT!H17173
ATIGA	2026	2026	0	AT!I17173
ATIGA	2027	2027	0	AT!J17173
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E17229
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17229
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17229

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17229
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17229
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17229
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17230
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17230
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17230
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17230
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17230
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17230
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17235
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17191
AIFTA	30/12/2022	2022	0	AI!F17187
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17187
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17187
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17187
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17187
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17187
VKFTA	2022	2022	0	VK!E17233
VKFTA	2023	2023	0	VK!F17233
VKFTA	2024	2024	0	VK!G17233
VKFTA	2025	2025	0	VK!H17233
VKFTA	2026	2026	0	VK!I17233
VKFTA	2027	2027	0	VK!J17233
VCFTA	2022	2022	4	VC!D17295
VCFTA	2023	2023	2	VC!E17295
VCFTA	2024	2024	0	VC!F17295

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17295
VCFTA	2026	2026	0	VC!H17295
VCFTA	2027	2027	0	VC!I17295
VN-EAEU	2022	2022	0	EAV!D17271
VN-EAEU	2023	2023	0	EAV!E17271
VN-EAEU	2024	2024	0	EAV!F17271
VN-EAEU	2025	2025	0	EAV!G17271
VN-EAEU	2026	2026	0	EAV!H17271
VN-EAEU	2027	2027	0	EAV!I17271
AHKFTA	2022	2022	12	AKH!D17266
AHKFTA	2023	2023	8	AKH!E17266
AHKFTA	2024	2024	8	AKH!F17266
AHKFTA	2025	2025	4	AKH!G17266
AHKFTA	2026	2026	4	AKH!H17266
AHKFTA	2027	2027	0	AKH!I17266
EVFTA	2022	2022	5	EV-NK!D17296
EVFTA	2023	2023	0	EV-NK!E17296
EVFTA	2024	2024	0	EV-NK!F17296
EVFTA	2025	2025	0	EV-NK!G17296
EVFTA	2026	2026	0	EV-NK!H17296
EVFTA	2027	2027	0	EV-NK!I17296
UKVFTA	2022	2022	5	UKV!D17295
UKVFTA	2023	2023	0	UKV!E17295
UKVFTA	2024	2024	0	UKV!F17295
UKVFTA	2025	2025	0	UKV!G17295
UKVFTA	2026	2026	0	UKV!H17295

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17295
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17389
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17389
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17389
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17389
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17389
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17389
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17389
RCEP A	2022	2022	0	RCEPT-A!D17258
RCEP A	2023	2023	0	RCEPT-A!E17258
RCEP A	2024	2024	0	RCEPT-A!F17258
RCEP A	2025	2025	0	RCEPT-A!G17258
RCEP A	2026	2026	0	RCEPT-A!H17258
RCEP A	2027	2027	0	RCEPT-A!I17258
RCEP B	2022	2022	0	B!D17258
RCEP B	2023	2023	0	B!E17258
RCEP B	2024	2024	0	B!F17258
RCEP B	2025	2025	0	B!G17258
RCEP B	2026	2026	0	B!H17258
RCEP B	2027	2027	0	B!I17258
RCEP C	2022	2022	0	C!D17256
RCEP C	2023	2023	0	C!E17256
RCEP C	2024	2024	0	C!F17256
RCEP C	2025	2025	0	C!G17256
RCEP C	2026	2026	0	C!H17256
RCEP C	2027	2027	0	C!I17256

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D17255
RCEP D	2023	2023	0	D!E17255
RCEP D	2024	2024	0	D!F17255
RCEP D	2025	2025	0	D!G17255
RCEP D	2026	2026	0	D!H17255
RCEP D	2027	2027	0	D!I17255
RCEP E	2022	2022	0	E!D17259
RCEP E	2023	2023	0	E!E17259
RCEP E	2024	2024	0	E!F17259
RCEP E	2025	2025	0	E!G17259
RCEP E	2026	2026	0	E!H17259
RCEP E	2027	2027	0	E!I17259
RCEP F	2022	2022	0	F!D17258
RCEP F	2023	2023	0	F!E17258
RCEP F	2024	2024	0	F!F17258
RCEP F	2025	2025	0	F!G17258
RCEP F	2026	2026	0	F!H17258
RCEP F	2027	2027	0	F!I17258
VIFTA	2024	2024	16	VI!F16185
VIFTA	2025	2025	12	VI!G16185
VIFTA	2026	2026	8	VI!H16185
VIFTA	2027	2027	4	VI!I16185

Advisory & warnings

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

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
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 9004.10.00. 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 20% for 9004.10.00 was checked against BT2026 (cell BT2026!N17943), 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
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.