Vietnam Tariff Intelligence

HS 9004.90.50 detail

HS code	9004.90.50
Description	Spectacles, goggles and the like, corrective, protective or other / - Other: / - - Protective goggles
Unit	chiếc/bộ
Generated	04/11/2026 06:52:59
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/90049050/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17946
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N17946
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17946
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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(-MY)	0% (except MY)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VIFTA	0	0%	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!E17247
ATIGA	2022	2022	0	AT!E17176
ATIGA	2023	2023	0	AT!F17176
ATIGA	2024	2024	0	AT!G17176
ATIGA	2025	2025	0	AT!H17176
ATIGA	2026	2026	0	AT!I17176
ATIGA	2027	2027	0	AT!J17176
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17232
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17232
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17232

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17232
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17232
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17232
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17233
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17233
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17233
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17233
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17233
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17233
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17238
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17194
AIFTA	30/12/2022	2022	0	AI!F17190
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17190
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17190
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17190
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17190
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17190
VKFTA	2022	2022	0	VK!E17236
VKFTA	2023	2023	0	VK!F17236
VKFTA	2024	2024	0	VK!G17236
VKFTA	2025	2025	0	VK!H17236
VKFTA	2026	2026	0	VK!I17236
VKFTA	2027	2027	0	VK!J17236
VCFTA	2022	2022	1	VC!D17298
VCFTA	2023	2023	1	VC!E17298
VCFTA	2024	2024	0	VC!F17298

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17298
VCFTA	2026	2026	0	VC!H17298
VCFTA	2027	2027	0	VC!I17298
VN-EAEU	2022	2022	0	EAV!D17274
VN-EAEU	2023	2023	0	EAV!E17274
VN-EAEU	2024	2024	0	EAV!F17274
VN-EAEU	2025	2025	0	EAV!G17274
VN-EAEU	2026	2026	0	EAV!H17274
VN-EAEU	2027	2027	0	EAV!I17274
AHKFTA	2022	2022	0	AKH!D17269
AHKFTA	2023	2023	0	AKH!E17269
AHKFTA	2024	2024	0	AKH!F17269
AHKFTA	2025	2025	0	AKH!G17269
AHKFTA	2026	2026	0	AKH!H17269
AHKFTA	2027	2027	0	AKH!I17269
EVFTA	2022	2022	0	EV-NK!D17299
EVFTA	2023	2023	0	EV-NK!E17299
EVFTA	2024	2024	0	EV-NK!F17299
EVFTA	2025	2025	0	EV-NK!G17299
EVFTA	2026	2026	0	EV-NK!H17299
EVFTA	2027	2027	0	EV-NK!I17299
UKVFTA	2022	2022	0	UKV!D17298
UKVFTA	2023	2023	0	UKV!E17298
UKVFTA	2024	2024	0	UKV!F17298
UKVFTA	2025	2025	0	UKV!G17298
UKVFTA	2026	2026	0	UKV!H17298

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17298
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17392
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17392
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17392
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17392
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17392
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17392
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17392
RCEP A	2022	2022	0	RCEPT-A!D17261
RCEP A	2023	2023	0	RCEPT-A!E17261
RCEP A	2024	2024	0	RCEPT-A!F17261
RCEP A	2025	2025	0	RCEPT-A!G17261
RCEP A	2026	2026	0	RCEPT-A!H17261
RCEP A	2027	2027	0	RCEPT-A!I17261
RCEP B	2022	2022	0	B!D17261
RCEP B	2023	2023	0	B!E17261
RCEP B	2024	2024	0	B!F17261
RCEP B	2025	2025	0	B!G17261
RCEP B	2026	2026	0	B!H17261
RCEP B	2027	2027	0	B!I17261
RCEP C	2022	2022	0	C!D17259
RCEP C	2023	2023	0	C!E17259
RCEP C	2024	2024	0	C!F17259
RCEP C	2025	2025	0	C!G17259
RCEP C	2026	2026	0	C!H17259
RCEP C	2027	2027	0	C!I17259

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D17258
RCEP D	2023	2023	0	D!E17258
RCEP D	2024	2024	0	D!F17258
RCEP D	2025	2025	0	D!G17258
RCEP D	2026	2026	0	D!H17258
RCEP D	2027	2027	0	D!I17258
RCEP E	2022	2022	0	E!D17262
RCEP E	2023	2023	0	E!E17262
RCEP E	2024	2024	0	E!F17262
RCEP E	2025	2025	0	E!G17262
RCEP E	2026	2026	0	E!H17262
RCEP E	2027	2027	0	E!I17262
RCEP F	2022	2022	0	F!D17261
RCEP F	2023	2023	0	F!E17261
RCEP F	2024	2024	0	F!F17261
RCEP F	2025	2025	0	F!G17261
RCEP F	2026	2026	0	F!H17261
RCEP F	2027	2027	0	F!I17261
VIFTA	2024	2024	0	VI!F16188
VIFTA	2025	2025	0	VI!G16188
VIFTA	2026	2026	0	VI!H16188
VIFTA	2027	2027	0	VI!I16188

Advisory & warnings

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

DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): SPHH phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)		01/2021/TT-BLĐTBXH	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9004.90 has 3 lines; 9004.90.50 is distinguished from its siblings by: Protective goggles.	9004.90.10 Corrective spectacles; 9004.90.90 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 9004.90.50. 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 0% for 9004.90.50 was checked against BT2026 (cell BT2026!N17946), 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 phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)

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.