Vietnam Tariff Intelligence

HS 9008.90.20 detail

HS code	9008.90.20
Description	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers / - Parts and accessories: / - - Of photographic (other than cinematographic) enlargers and reducers
Unit	chiếc/bộ
Generated	15/11/2026 12:36:22
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/90089020/

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!K17997
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N17997
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17997
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	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

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-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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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)		0	AC!E17302
ATIGA	2022	2022	0	AT!E17231
ATIGA	2023	2023	0	AT!F17231
ATIGA	2024	2024	0	AT!G17231
ATIGA	2025	2025	0	AT!H17231
ATIGA	2026	2026	0	AT!I17231
ATIGA	2027	2027	0	AT!J17231
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17287
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17287
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17287

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17287
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17287
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17287
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17288
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17288
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17288
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17288
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17288
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17288
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17293
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17249
AIFTA	30/12/2022	2022	0	AI!F17245
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17245
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17245
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17245
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17245
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17245
VKFTA	2022	2022	0	VK!E17291
VKFTA	2023	2023	0	VK!F17291
VKFTA	2024	2024	0	VK!G17291
VKFTA	2025	2025	0	VK!H17291
VKFTA	2026	2026	0	VK!I17291
VKFTA	2027	2027	0	VK!J17291
VCFTA	2022	2022	0	VC!D17353
VCFTA	2023	2023	0	VC!E17353
VCFTA	2024	2024	0	VC!F17353

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17353
VCFTA	2026	2026	0	VC!H17353
VCFTA	2027	2027	0	VC!I17353
VN-EAEU	2022	2022	*	EAV!D17329
VN-EAEU	2023	2023	*	EAV!E17329
VN-EAEU	2024	2024	*	EAV!F17329
VN-EAEU	2025	2025	*	EAV!G17329
VN-EAEU	2026	2026	*	EAV!H17329
VN-EAEU	2027	2027	*	EAV!I17329
AHKFTA	2022	2022	0	AKH!D17324
AHKFTA	2023	2023	0	AKH!E17324
AHKFTA	2024	2024	0	AKH!F17324
AHKFTA	2025	2025	0	AKH!G17324
AHKFTA	2026	2026	0	AKH!H17324
AHKFTA	2027	2027	0	AKH!I17324
EVFTA	2022	2022	0	EV-NK!D17354
EVFTA	2023	2023	0	EV-NK!E17354
EVFTA	2024	2024	0	EV-NK!F17354
EVFTA	2025	2025	0	EV-NK!G17354
EVFTA	2026	2026	0	EV-NK!H17354
EVFTA	2027	2027	0	EV-NK!I17354
UKVFTA	2022	2022	0	UKV!D17353
UKVFTA	2023	2023	0	UKV!E17353
UKVFTA	2024	2024	0	UKV!F17353
UKVFTA	2025	2025	0	UKV!G17353
UKVFTA	2026	2026	0	UKV!H17353

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17353
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17447
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17447
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17447
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17447
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17447
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17447
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17447
RCEP A	2022	2022	0	RCEPT-A!D17316
RCEP A	2023	2023	0	RCEPT-A!E17316
RCEP A	2024	2024	0	RCEPT-A!F17316
RCEP A	2025	2025	0	RCEPT-A!G17316
RCEP A	2026	2026	0	RCEPT-A!H17316
RCEP A	2027	2027	0	RCEPT-A!I17316
RCEP B	2022	2022	0	B!D17316
RCEP B	2023	2023	0	B!E17316
RCEP B	2024	2024	0	B!F17316
RCEP B	2025	2025	0	B!G17316
RCEP B	2026	2026	0	B!H17316
RCEP B	2027	2027	0	B!I17316
RCEP C	2022	2022	0	C!D17314
RCEP C	2023	2023	0	C!E17314
RCEP C	2024	2024	0	C!F17314
RCEP C	2025	2025	0	C!G17314
RCEP C	2026	2026	0	C!H17314
RCEP C	2027	2027	0	C!I17314

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D17313
RCEP D	2023	2023	0	D!E17313
RCEP D	2024	2024	0	D!F17313
RCEP D	2025	2025	0	D!G17313
RCEP D	2026	2026	0	D!H17313
RCEP D	2027	2027	0	D!I17313
RCEP E	2022	2022	0	E!D17317
RCEP E	2023	2023	0	E!E17317
RCEP E	2024	2024	0	E!F17317
RCEP E	2025	2025	0	E!G17317
RCEP E	2026	2026	0	E!H17317
RCEP E	2027	2027	0	E!I17317
RCEP F	2022	2022	0	F!D17316
RCEP F	2023	2023	0	F!E17316
RCEP F	2024	2024	0	F!F17316
RCEP F	2025	2025	0	F!G17316
RCEP F	2026	2026	0	F!H17316
RCEP F	2027	2027	0	F!I17316
VIFTA	2024	2024	0	VI!F16239
VIFTA	2025	2025	0	VI!G16239
VIFTA	2026	2026	0	VI!H16239
VIFTA	2027	2027	0	VI!I16239

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9008.90 has 2 lines; 9008.90.20 is distinguished from its siblings by: Of photographic (other than cinematographic) enlargers and reducers.	9008.90.90 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 9008.90.20. 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 9008.90.20 was checked against BT2026 (cell BT2026!N17997), 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.