Vietnam Tariff Intelligence

HS 9008.90.90 detail

HS code	9008.90.90
Description	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers / - Parts and accessories: / - - Other
Unit	chiếc/bộ
Generated	07/11/2026 23:01:38
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/90089090/

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!K17998
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N17998
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17998
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!E17303
ATIGA	2022	2022	0	AT!E17232
ATIGA	2023	2023	0	AT!F17232
ATIGA	2024	2024	0	AT!G17232
ATIGA	2025	2025	0	AT!H17232
ATIGA	2026	2026	0	AT!I17232
ATIGA	2027	2027	0	AT!J17232
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17288
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17288
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17288

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17288
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17288
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17288
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17289
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17289
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17289
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17289
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17289
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17289
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17294
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17250
AIFTA	30/12/2022	2022	0	AI!F17246
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17246
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17246
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17246
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17246
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17246
VKFTA	2022	2022	0	VK!E17292
VKFTA	2023	2023	0	VK!F17292
VKFTA	2024	2024	0	VK!G17292
VKFTA	2025	2025	0	VK!H17292
VKFTA	2026	2026	0	VK!I17292
VKFTA	2027	2027	0	VK!J17292
VCFTA	2022	2022	0	VC!D17354
VCFTA	2023	2023	0	VC!E17354
VCFTA	2024	2024	0	VC!F17354

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17354
VCFTA	2026	2026	0	VC!H17354
VCFTA	2027	2027	0	VC!I17354
VN-EAEU	2022	2022	*	EAV!D17330
VN-EAEU	2023	2023	*	EAV!E17330
VN-EAEU	2024	2024	*	EAV!F17330
VN-EAEU	2025	2025	*	EAV!G17330
VN-EAEU	2026	2026	*	EAV!H17330
VN-EAEU	2027	2027	*	EAV!I17330
AHKFTA	2022	2022	0	AKH!D17325
AHKFTA	2023	2023	0	AKH!E17325
AHKFTA	2024	2024	0	AKH!F17325
AHKFTA	2025	2025	0	AKH!G17325
AHKFTA	2026	2026	0	AKH!H17325
AHKFTA	2027	2027	0	AKH!I17325
EVFTA	2022	2022	0	EV-NK!D17355
EVFTA	2023	2023	0	EV-NK!E17355
EVFTA	2024	2024	0	EV-NK!F17355
EVFTA	2025	2025	0	EV-NK!G17355
EVFTA	2026	2026	0	EV-NK!H17355
EVFTA	2027	2027	0	EV-NK!I17355
UKVFTA	2022	2022	0	UKV!D17354
UKVFTA	2023	2023	0	UKV!E17354
UKVFTA	2024	2024	0	UKV!F17354
UKVFTA	2025	2025	0	UKV!G17354
UKVFTA	2026	2026	0	UKV!H17354

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17354
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17448
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17448
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17448
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17448
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17448
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17448
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17448
RCEP A	2022	2022	0	RCEPT-A!D17317
RCEP A	2023	2023	0	RCEPT-A!E17317
RCEP A	2024	2024	0	RCEPT-A!F17317
RCEP A	2025	2025	0	RCEPT-A!G17317
RCEP A	2026	2026	0	RCEPT-A!H17317
RCEP A	2027	2027	0	RCEPT-A!I17317
RCEP B	2022	2022	0	B!D17317
RCEP B	2023	2023	0	B!E17317
RCEP B	2024	2024	0	B!F17317
RCEP B	2025	2025	0	B!G17317
RCEP B	2026	2026	0	B!H17317
RCEP B	2027	2027	0	B!I17317
RCEP C	2022	2022	0	C!D17315
RCEP C	2023	2023	0	C!E17315
RCEP C	2024	2024	0	C!F17315
RCEP C	2025	2025	0	C!G17315
RCEP C	2026	2026	0	C!H17315
RCEP C	2027	2027	0	C!I17315

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D17314
RCEP D	2023	2023	0	D!E17314
RCEP D	2024	2024	0	D!F17314
RCEP D	2025	2025	0	D!G17314
RCEP D	2026	2026	0	D!H17314
RCEP D	2027	2027	0	D!I17314
RCEP E	2022	2022	0	E!D17318
RCEP E	2023	2023	0	E!E17318
RCEP E	2024	2024	0	E!F17318
RCEP E	2025	2025	0	E!G17318
RCEP E	2026	2026	0	E!H17318
RCEP E	2027	2027	0	E!I17318
RCEP F	2022	2022	0	F!D17317
RCEP F	2023	2023	0	F!E17317
RCEP F	2024	2024	0	F!F17317
RCEP F	2025	2025	0	F!G17317
RCEP F	2026	2026	0	F!H17317
RCEP F	2027	2027	0	F!I17317
VIFTA	2024	2024	0	VI!F16240
VIFTA	2025	2025	0	VI!G16240
VIFTA	2026	2026	0	VI!H16240
VIFTA	2027	2027	0	VI!I16240

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; 9008.90.90 is distinguished from its siblings by: Other.	9008.90.20 Of photographic (other than cinematographic) enlargers and reducers	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 9008.90.90. 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 9008.90.90 was checked against BT2026 (cell BT2026!N17998), 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.