Vietnam Tariff Intelligence

HS 9010.50.10 detail

HS code	9010.50.10
Description	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens / - Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes: / - - Apparatus for the projection or drawing of circuit patterns on sensitised substrates for the manufacture of printed circuit boards/printed wiring boards
Unit	chiếc/bộ
Generated	07/11/2026 18:21:30
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/90105010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18002
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N18002
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18002
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
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	2.9	2.9%	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!E17308
ATIGA	2022	2022	0	AT!E17237
ATIGA	2023	2023	0	AT!F17237
ATIGA	2024	2024	0	AT!G17237
ATIGA	2025	2025	0	AT!H17237
ATIGA	2026	2026	0	AT!I17237
ATIGA	2027	2027	0	AT!J17237
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17293
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17293
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17293
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17293
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17293
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17293
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17294
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17294
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17294
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17294
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17294
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17294
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17299
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17255
AIFTA	30/12/2022	2022	0	AI!F17251
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17251
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17251
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17251
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17251
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17251

VKFTA	2022	2022	0	VK!E17297
VKFTA	2023	2023	0	VK!F17297
VKFTA	2024	2024	0	VK!G17297
VKFTA	2025	2025	0	VK!H17297
VKFTA	2026	2026	0	VK!I17297
VKFTA	2027	2027	0	VK!J17297
VCFTA	2022	2022	5	VC!D17359
VCFTA	2023	2023	5	VC!E17359
VCFTA	2024	2024	0	VC!F17359
VCFTA	2025	2025	0	VC!G17359
VCFTA	2026	2026	0	VC!H17359
VCFTA	2027	2027	0	VC!I17359
VN-EAEU	2022	2022	0	EAV!D17335
VN-EAEU	2023	2023	0	EAV!E17335
VN-EAEU	2024	2024	0	EAV!F17335
VN-EAEU	2025	2025	0	EAV!G17335
VN-EAEU	2026	2026	0	EAV!H17335
VN-EAEU	2027	2027	0	EAV!I17335
AHKFTA	2022	2022	0	AKH!D17330
AHKFTA	2023	2023	0	AKH!E17330
AHKFTA	2024	2024	0	AKH!F17330
AHKFTA	2025	2025	0	AKH!G17330
AHKFTA	2026	2026	0	AKH!H17330
AHKFTA	2027	2027	0	AKH!I17330
EVFTA	2022	2022	0	EV-NK!D17360
EVFTA	2023	2023	0	EV-NK!E17360
EVFTA	2024	2024	0	EV-NK!F17360

EVFTA	2025	2025	0	EV-NK!G17360
EVFTA	2026	2026	0	EV-NK!H17360
EVFTA	2027	2027	0	EV-NK!I17360
UKVFTA	2022	2022	0	UKV!D17359
UKVFTA	2023	2023	0	UKV!E17359
UKVFTA	2024	2024	0	UKV!F17359
UKVFTA	2025	2025	0	UKV!G17359
UKVFTA	2026	2026	0	UKV!H17359
UKVFTA	2027	2027	0	UKV!I17359
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17453
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17453
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17453
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17453
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17453
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17453
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17453
RCEP A	2022	2022	0	RCEPT-A!D17322
RCEP A	2023	2023	0	RCEPT-A!E17322
RCEP A	2024	2024	0	RCEPT-A!F17322
RCEP A	2025	2025	0	RCEPT-A!G17322
RCEP A	2026	2026	0	RCEPT-A!H17322
RCEP A	2027	2027	0	RCEPT-A!I17322
RCEP B	2022	2022	0	B!D17322
RCEP B	2023	2023	0	B!E17322
RCEP B	2024	2024	0	B!F17322
RCEP B	2025	2025	0	B!G17322
RCEP B	2026	2026	0	B!H17322

RCEP B	2027	2027	0	B!I17322
RCEP C	2022	2022	0	C!D17320
RCEP C	2023	2023	0	C!E17320
RCEP C	2024	2024	0	C!F17320
RCEP C	2025	2025	0	C!G17320
RCEP C	2026	2026	0	C!H17320
RCEP C	2027	2027	0	C!I17320
RCEP D	2022	2022	0	D!D17319
RCEP D	2023	2023	0	D!E17319
RCEP D	2024	2024	0	D!F17319
RCEP D	2025	2025	0	D!G17319
RCEP D	2026	2026	0	D!H17319
RCEP D	2027	2027	0	D!I17319
RCEP E	2022	2022	0	E!D17323
RCEP E	2023	2023	0	E!E17323
RCEP E	2024	2024	0	E!F17323
RCEP E	2025	2025	0	E!G17323
RCEP E	2026	2026	0	E!H17323
RCEP E	2027	2027	0	E!I17323
RCEP F	2022	2022	0	F!D17322
RCEP F	2023	2023	0	F!E17322
RCEP F	2024	2024	0	F!F17322
RCEP F	2025	2025	0	F!G17322
RCEP F	2026	2026	0	F!H17322
RCEP F	2027	2027	0	F!I17322
VIFTA	2024	2024	4.3	VI!F16244
VIFTA	2025	2025	3.6	VI!G16244

VIFTA	2026	2026	2.9	VI!H16244
VIFTA	2027	2027	2.1	VI!I16244

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 9010.50 has 3 lines; 9010.50.10 is distinguished from its siblings by: Apparatus for the projection or drawing of circuit patterns on sensitised substrates for the manufacture of printed circuit boards/printed wiring boards.	9010.50.20 Cinematographic editing and titling equipment; negatoscopes for X-ray; contact exposure unit used for the preparation of film in colour separation process; automatic plate maker; 9010.50.90 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 9010.50.10. 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 5% for 9010.50.10 was checked against BT2026 (cell BT2026!N18002), 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.