Vietnam Tariff Intelligence

HS 9010.90.20 detail

HS code	9010.90.20
Description	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens / - Parts and accessories: / - - Of goods of subheading 9010.10.00
Unit	chiếc/bộ
Generated	07/11/2026 09:18:26
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/90109020/

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!K18009
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N18009
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18009
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	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!E17315

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17244
ATIGA	2023	2023	0	AT!F17244
ATIGA	2024	2024	0	AT!G17244
ATIGA	2025	2025	0	AT!H17244
ATIGA	2026	2026	0	AT!I17244
ATIGA	2027	2027	0	AT!J17244
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17300
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17300
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17300
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17300
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17300
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17300
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17301
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17301
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17301
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17301
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17301
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17301
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17306
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17262
AIFTA	30/12/2022	2022	0	AI!F17258
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17258
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17258
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17258
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17258
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17258

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17304
VKFTA	2023	2023	0	VK!F17304
VKFTA	2024	2024	0	VK!G17304
VKFTA	2025	2025	0	VK!H17304
VKFTA	2026	2026	0	VK!I17304
VKFTA	2027	2027	0	VK!J17304
VCFTA	2022	2022	0	VC!D17366
VCFTA	2023	2023	0	VC!E17366
VCFTA	2024	2024	0	VC!F17366
VCFTA	2025	2025	0	VC!G17366
VCFTA	2026	2026	0	VC!H17366
VCFTA	2027	2027	0	VC!I17366
VN-EAEU	2022	2022	0	EAV!D17342
VN-EAEU	2023	2023	0	EAV!E17342
VN-EAEU	2024	2024	0	EAV!F17342
VN-EAEU	2025	2025	0	EAV!G17342
VN-EAEU	2026	2026	0	EAV!H17342
VN-EAEU	2027	2027	0	EAV!I17342
AHKFTA	2022	2022	0	AKH!D17337
AHKFTA	2023	2023	0	AKH!E17337
AHKFTA	2024	2024	0	AKH!F17337
AHKFTA	2025	2025	0	AKH!G17337
AHKFTA	2026	2026	0	AKH!H17337
AHKFTA	2027	2027	0	AKH!I17337
EVFTA	2022	2022	0	EV-NK!D17367
EVFTA	2023	2023	0	EV-NK!E17367

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F17367
EVFTA	2025	2025	0	EV-NK!G17367
EVFTA	2026	2026	0	EV-NK!H17367
EVFTA	2027	2027	0	EV-NK!I17367
UKVFTA	2022	2022	0	UKV!D17366
UKVFTA	2023	2023	0	UKV!E17366
UKVFTA	2024	2024	0	UKV!F17366
UKVFTA	2025	2025	0	UKV!G17366
UKVFTA	2026	2026	0	UKV!H17366
UKVFTA	2027	2027	0	UKV!I17366
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17460
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17460
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17460
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17460
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17460
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17460
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17460
RCEP A	2022	2022	0	RCEPT-A!D17329
RCEP A	2023	2023	0	RCEPT-A!E17329
RCEP A	2024	2024	0	RCEPT-A!F17329
RCEP A	2025	2025	0	RCEPT-A!G17329
RCEP A	2026	2026	0	RCEPT-A!H17329
RCEP A	2027	2027	0	RCEPT-A!I17329
RCEP B	2022	2022	0	B!D17329
RCEP B	2023	2023	0	B!E17329
RCEP B	2024	2024	0	B!F17329

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17329
RCEP B	2026	2026	0	B!H17329
RCEP B	2027	2027	0	B!I17329
RCEP C	2022	2022	0	C!D17327
RCEP C	2023	2023	0	C!E17327
RCEP C	2024	2024	0	C!F17327
RCEP C	2025	2025	0	C!G17327
RCEP C	2026	2026	0	C!H17327
RCEP C	2027	2027	0	C!I17327
RCEP D	2022	2022	0	D!D17326
RCEP D	2023	2023	0	D!E17326
RCEP D	2024	2024	0	D!F17326
RCEP D	2025	2025	0	D!G17326
RCEP D	2026	2026	0	D!H17326
RCEP D	2027	2027	0	D!I17326
RCEP E	2022	2022	0	E!D17330
RCEP E	2023	2023	0	E!E17330
RCEP E	2024	2024	0	E!F17330
RCEP E	2025	2025	0	E!G17330
RCEP E	2026	2026	0	E!H17330
RCEP E	2027	2027	0	E!I17330
RCEP F	2022	2022	0	F!D17329
RCEP F	2023	2023	0	F!E17329
RCEP F	2024	2024	0	F!F17329
RCEP F	2025	2025	0	F!G17329
RCEP F	2026	2026	0	F!H17329

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17329
VIFTA	2024	2024	0	VI!F16251
VIFTA	2025	2025	0	VI!G16251
VIFTA	2026	2026	0	VI!H16251
VIFTA	2027	2027	0	VI!I16251

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 9010.90 has 3 lines; 9010.90.20 is distinguished from its siblings by: Of goods of subheading 9010.10.00.	9010.90.30 Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitised substrates for the manufacture of printed circuit boards/printed wiring boards; 9010.90.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	9010.90.20 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9010.90.20	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 9010.90.20. 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 9010.90.20 was checked against BT2026 (cell BT2026!N18009), 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.