Vietnam Tariff Intelligence

HS 9013.10.10 detail

HS code	9013.10.10
Description	Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter / - Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI: / - - Telescopic sights for fitting to arms; periscopes
Unit	chiếc/bộ
Generated	08/11/2026 11:24:29
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/90131010/

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!K18022
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N18022
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18022
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!E17331

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17260
ATIGA	2023	2023	0	AT!F17260
ATIGA	2024	2024	0	AT!G17260
ATIGA	2025	2025	0	AT!H17260
ATIGA	2026	2026	0	AT!I17260
ATIGA	2027	2027	0	AT!J17260
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17316
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17316
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17316
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17316
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17316
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17316
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17317
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17317
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17317
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17317
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17317
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17317
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17322
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17278
AIFTA	30/12/2022	2022	0	AI!F17274
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17274
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17274
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17274
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17274
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17274

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17320
VKFTA	2023	2023	0	VK!F17320
VKFTA	2024	2024	0	VK!G17320
VKFTA	2025	2025	0	VK!H17320
VKFTA	2026	2026	0	VK!I17320
VKFTA	2027	2027	0	VK!J17320
VCFTA	2022	2022	0	VC!D17382
VCFTA	2023	2023	0	VC!E17382
VCFTA	2024	2024	0	VC!F17382
VCFTA	2025	2025	0	VC!G17382
VCFTA	2026	2026	0	VC!H17382
VCFTA	2027	2027	0	VC!I17382
VN-EAEU	2022	2022	0	EAV!D17358
VN-EAEU	2023	2023	0	EAV!E17358
VN-EAEU	2024	2024	0	EAV!F17358
VN-EAEU	2025	2025	0	EAV!G17358
VN-EAEU	2026	2026	0	EAV!H17358
VN-EAEU	2027	2027	0	EAV!I17358
AHKFTA	2022	2022	0	AKH!D17353
AHKFTA	2023	2023	0	AKH!E17353
AHKFTA	2024	2024	0	AKH!F17353
AHKFTA	2025	2025	0	AKH!G17353
AHKFTA	2026	2026	0	AKH!H17353
AHKFTA	2027	2027	0	AKH!I17353
EVFTA	2022	2022	0	EV-NK!D17383
EVFTA	2023	2023	0	EV-NK!E17383

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F17383
EVFTA	2025	2025	0	EV-NK!G17383
EVFTA	2026	2026	0	EV-NK!H17383
EVFTA	2027	2027	0	EV-NK!I17383
UKVFTA	2022	2022	0	UKV!D17382
UKVFTA	2023	2023	0	UKV!E17382
UKVFTA	2024	2024	0	UKV!F17382
UKVFTA	2025	2025	0	UKV!G17382
UKVFTA	2026	2026	0	UKV!H17382
UKVFTA	2027	2027	0	UKV!I17382
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17476
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17476
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17476
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17476
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17476
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17476
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17476
RCEP A	2022	2022	0	RCEPT-A!D17345
RCEP A	2023	2023	0	RCEPT-A!E17345
RCEP A	2024	2024	0	RCEPT-A!F17345
RCEP A	2025	2025	0	RCEPT-A!G17345
RCEP A	2026	2026	0	RCEPT-A!H17345
RCEP A	2027	2027	0	RCEPT-A!I17345
RCEP B	2022	2022	0	B!D17345
RCEP B	2023	2023	0	B!E17345
RCEP B	2024	2024	0	B!F17345

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17345
RCEP B	2026	2026	0	B!H17345
RCEP B	2027	2027	0	B!I17345
RCEP C	2022	2022	0	C!D17343
RCEP C	2023	2023	0	C!E17343
RCEP C	2024	2024	0	C!F17343
RCEP C	2025	2025	0	C!G17343
RCEP C	2026	2026	0	C!H17343
RCEP C	2027	2027	0	C!I17343
RCEP D	2022	2022	0	D!D17342
RCEP D	2023	2023	0	D!E17342
RCEP D	2024	2024	0	D!F17342
RCEP D	2025	2025	0	D!G17342
RCEP D	2026	2026	0	D!H17342
RCEP D	2027	2027	0	D!I17342
RCEP E	2022	2022	0	E!D17346
RCEP E	2023	2023	0	E!E17346
RCEP E	2024	2024	0	E!F17346
RCEP E	2025	2025	0	E!G17346
RCEP E	2026	2026	0	E!H17346
RCEP E	2027	2027	0	E!I17346
RCEP F	2022	2022	0	F!D17345
RCEP F	2023	2023	0	F!E17345
RCEP F	2024	2024	0	F!F17345
RCEP F	2025	2025	0	F!G17345
RCEP F	2026	2026	0	F!H17345

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17345
VIFTA	2024	2024	0	VI!F16264
VIFTA	2025	2025	0	VI!G16264
VIFTA	2026	2026	0	VI!H16264
VIFTA	2027	2027	0	VI!I16264

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 9013.10 has 2 lines; 9013.10.10 is distinguished from its siblings by: Telescopic sights for fitting to arms; periscopes.	9013.10.20 Telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	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	9013.10.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9013.10.10	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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 9013.10.10. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 9013.10.10 was checked against BT2026 (cell BT2026!N18022), 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.