Vietnam Tariff Intelligence

HS 9017.20.40 detail

HS code	9017.20.40
Description	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter / - Other drawing, marking-out or mathematical calculating instruments: / - - Photoplotters for the manufacture of printed circuit boards/printed wiring boards
Unit	chiếc/bộ
Generated	04/11/2026 14:35:33
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/90172040/

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!K18062
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N18062
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18062
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	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!E17375
ATIGA	2022	2022	0	AT!E17304
ATIGA	2023	2023	0	AT!F17304
ATIGA	2024	2024	0	AT!G17304
ATIGA	2025	2025	0	AT!H17304
ATIGA	2026	2026	0	AT!I17304
ATIGA	2027	2027	0	AT!J17304
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17360
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17360
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17360
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17360
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17360
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17360
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17361
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17361
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17361
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17361
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17361
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17361
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17366
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17322
AIFTA	30/12/2022	2022	0	AI!F17318
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17318
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17318
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17318
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17318
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17318

VKFTA	2022	2022	0	VK!E17364
VKFTA	2023	2023	0	VK!F17364
VKFTA	2024	2024	0	VK!G17364
VKFTA	2025	2025	0	VK!H17364
VKFTA	2026	2026	0	VK!I17364
VKFTA	2027	2027	0	VK!J17364
VCFTA	2022	2022	5	VC!D17426
VCFTA	2023	2023	5	VC!E17426
VCFTA	2024	2024	0	VC!F17426
VCFTA	2025	2025	0	VC!G17426
VCFTA	2026	2026	0	VC!H17426
VCFTA	2027	2027	0	VC!I17426
VN-EAEU	2022	2022	0	EAV!D17402
VN-EAEU	2023	2023	0	EAV!E17402
VN-EAEU	2024	2024	0	EAV!F17402
VN-EAEU	2025	2025	0	EAV!G17402
VN-EAEU	2026	2026	0	EAV!H17402
VN-EAEU	2027	2027	0	EAV!I17402
AHKFTA	2022	2022	0	AKH!D17397
AHKFTA	2023	2023	0	AKH!E17397
AHKFTA	2024	2024	0	AKH!F17397
AHKFTA	2025	2025	0	AKH!G17397
AHKFTA	2026	2026	0	AKH!H17397
AHKFTA	2027	2027	0	AKH!I17397
EVFTA	2022	2022	0	EV-NK!D17427
EVFTA	2023	2023	0	EV-NK!E17427
EVFTA	2024	2024	0	EV-NK!F17427

EVFTA	2025	2025	0	EV-NK!G17427
EVFTA	2026	2026	0	EV-NK!H17427
EVFTA	2027	2027	0	EV-NK!I17427
UKVFTA	2022	2022	0	UKV!D17426
UKVFTA	2023	2023	0	UKV!E17426
UKVFTA	2024	2024	0	UKV!F17426
UKVFTA	2025	2025	0	UKV!G17426
UKVFTA	2026	2026	0	UKV!H17426
UKVFTA	2027	2027	0	UKV!I17426
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17520
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17520
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17520
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17520
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17520
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17520
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17520
RCEP A	2022	2022	0	RCEPT-A!D17389
RCEP A	2023	2023	0	RCEPT-A!E17389
RCEP A	2024	2024	0	RCEPT-A!F17389
RCEP A	2025	2025	0	RCEPT-A!G17389
RCEP A	2026	2026	0	RCEPT-A!H17389
RCEP A	2027	2027	0	RCEPT-A!I17389
RCEP B	2022	2022	0	B!D17389
RCEP B	2023	2023	0	B!E17389
RCEP B	2024	2024	0	B!F17389
RCEP B	2025	2025	0	B!G17389
RCEP B	2026	2026	0	B!H17389

RCEP B	2027	2027	0	B!I17389
RCEP C	2022	2022	0	C!D17387
RCEP C	2023	2023	0	C!E17387
RCEP C	2024	2024	0	C!F17387
RCEP C	2025	2025	0	C!G17387
RCEP C	2026	2026	0	C!H17387
RCEP C	2027	2027	0	C!I17387
RCEP D	2022	2022	0	D!D17386
RCEP D	2023	2023	0	D!E17386
RCEP D	2024	2024	0	D!F17386
RCEP D	2025	2025	0	D!G17386
RCEP D	2026	2026	0	D!H17386
RCEP D	2027	2027	0	D!I17386
RCEP E	2022	2022	0	E!D17390
RCEP E	2023	2023	0	E!E17390
RCEP E	2024	2024	0	E!F17390
RCEP E	2025	2025	0	E!G17390
RCEP E	2026	2026	0	E!H17390
RCEP E	2027	2027	0	E!I17390
RCEP F	2022	2022	0	F!D17389
RCEP F	2023	2023	0	F!E17389
RCEP F	2024	2024	0	F!F17389
RCEP F	2025	2025	0	F!G17389
RCEP F	2026	2026	0	F!H17389
RCEP F	2027	2027	0	F!I17389
VIFTA	2024	2024	3.3	VI!F16304
VIFTA	2025	2025	1.7	VI!G16304

VIFTA	2026	2026	0	VI!H16304
VIFTA	2027	2027	0	VI!I16304

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 9017.20 has 4 lines; 9017.20.40 is distinguished from its siblings by: Photoplotters for the manufacture of printed circuit boards/printed wiring boards.	9017.20.10 Rulers; 9017.20.50 Other plotters; 9017.20.90 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 "5/8/10".		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 9017.20.40. 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 9017.20.40 was checked against BT2026 (cell BT2026!N18062), 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.