Vietnam Tariff Intelligence

HS 9020.00.90 detail

HS code	9020.00.90
Description	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters / - Other
Unit	chiếc/bộ
Generated	10/11/2026 08:25:56
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/90200090/

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!K18108
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N18108
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18108
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E17424
ATIGA	2022	2022	0	AT!E17353

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F17353
ATIGA	2024	2024	0	AT!G17353
ATIGA	2025	2025	0	AT!H17353
ATIGA	2026	2026	0	AT!I17353
ATIGA	2027	2027	0	AT!J17353
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17409
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17409
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17409
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17409
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17409
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17409
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17410
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17410
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17410
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17410
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17410
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17410
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17415
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17371
AIFTA	30/12/2022	2022	0	AI!F17367
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17367
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17367
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17367
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17367
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17367
VKFTA	2022	2022	0	VK!E17413

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F17413
VKFTA	2024	2024	0	VK!G17413
VKFTA	2025	2025	0	VK!H17413
VKFTA	2026	2026	0	VK!I17413
VKFTA	2027	2027	0	VK!J17413
VCFTA	2022	2022	0	VC!D17475
VCFTA	2023	2023	0	VC!E17475
VCFTA	2024	2024	0	VC!F17475
VCFTA	2025	2025	0	VC!G17475
VCFTA	2026	2026	0	VC!H17475
VCFTA	2027	2027	0	VC!I17475
VN-EAEU	2022	2022	0	EAV!D17451
VN-EAEU	2023	2023	0	EAV!E17451
VN-EAEU	2024	2024	0	EAV!F17451
VN-EAEU	2025	2025	0	EAV!G17451
VN-EAEU	2026	2026	0	EAV!H17451
VN-EAEU	2027	2027	0	EAV!I17451
AHKFTA	2022	2022	0	AKH!D17446
AHKFTA	2023	2023	0	AKH!E17446
AHKFTA	2024	2024	0	AKH!F17446
AHKFTA	2025	2025	0	AKH!G17446
AHKFTA	2026	2026	0	AKH!H17446
AHKFTA	2027	2027	0	AKH!I17446
EVFTA	2022	2022	0	EV-NK!D17476
EVFTA	2023	2023	0	EV-NK!E17476
EVFTA	2024	2024	0	EV-NK!F17476

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G17476
EVFTA	2026	2026	0	EV-NK!H17476
EVFTA	2027	2027	0	EV-NK!I17476
UKVFTA	2022	2022	0	UKV!D17475
UKVFTA	2023	2023	0	UKV!E17475
UKVFTA	2024	2024	0	UKV!F17475
UKVFTA	2025	2025	0	UKV!G17475
UKVFTA	2026	2026	0	UKV!H17475
UKVFTA	2027	2027	0	UKV!I17475
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17569
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17569
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17569
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17569
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17569
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17569
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17569
RCEP A	2022	2022	0	RCEPT-A!D17438
RCEP A	2023	2023	0	RCEPT-A!E17438
RCEP A	2024	2024	0	RCEPT-A!F17438
RCEP A	2025	2025	0	RCEPT-A!G17438
RCEP A	2026	2026	0	RCEPT-A!H17438
RCEP A	2027	2027	0	RCEPT-A!I17438
RCEP B	2022	2022	0	B!D17438
RCEP B	2023	2023	0	B!E17438
RCEP B	2024	2024	0	B!F17438
RCEP B	2025	2025	0	B!G17438

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H17438
RCEP B	2027	2027	0	B!I17438
RCEP C	2022	2022	0	C!D17436
RCEP C	2023	2023	0	C!E17436
RCEP C	2024	2024	0	C!F17436
RCEP C	2025	2025	0	C!G17436
RCEP C	2026	2026	0	C!H17436
RCEP C	2027	2027	0	C!I17436
RCEP D	2022	2022	0	D!D17435
RCEP D	2023	2023	0	D!E17435
RCEP D	2024	2024	0	D!F17435
RCEP D	2025	2025	0	D!G17435
RCEP D	2026	2026	0	D!H17435
RCEP D	2027	2027	0	D!I17435
RCEP E	2022	2022	0	E!D17439
RCEP E	2023	2023	0	E!E17439
RCEP E	2024	2024	0	E!F17439
RCEP E	2025	2025	0	E!G17439
RCEP E	2026	2026	0	E!H17439
RCEP E	2027	2027	0	E!I17439
RCEP F	2022	2022	0	F!D17438
RCEP F	2023	2023	0	F!E17438
RCEP F	2024	2024	0	F!F17438
RCEP F	2025	2025	0	F!G17438
RCEP F	2026	2026	0	F!H17438
RCEP F	2027	2027	0	F!I17438

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F16350
VIFTA	2025	2025	0	VI!G16350
VIFTA	2026	2026	0	VI!H16350
VIFTA	2027	2027	0	VI!I16350

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): TB y tế QSD cấp NK (08/2023/TT-BCT - PL1.III)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): DM SPHH nhóm 2 (9981/QĐ-BCA 2019)		9981/QĐ-BCA	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): SP HH nhóm 2 (9981/QĐ-BCA 2019)*		9981/QĐ-BCA	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): SPHH phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)*		01/2021/TT-BLĐTBXH	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9020.00 has 2 lines; 9020.00.90 is distinguished from its siblings by: Other.	9020.00.10 Full face masks for chemical, biological, radiological and nuclear (CBRN) protection	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	9020.00.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9020.00.90	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 9020.00.90. 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 9020.00.90 was checked against BT2026 (cell BT2026!N18108), 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

Item policy

Item policy
TB y tế QSD cấp NK (08/2023/TT-BCT - PL1.III)
DM SPHH nhóm 2 (9981/QĐ-BCA 2019)
SPHH phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)*
SP HH nhóm 2 (9981/QĐ-BCA 2019)*

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.