Vietnam Tariff Intelligence

HS 9603.21.00 detail

HS code	9603.21.00
Description	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees) / - Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances: / - - Tooth brushes, including dental-plate brushes
Unit	kg/chiếc
Generated	22/11/2026 09:41:45
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/96032100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18868
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N18868
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18868
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH)	0% (except KH)	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
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
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	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!E18127
ATIGA	2022	2022	0	AT!E18056
ATIGA	2023	2023	0	AT!F18056
ATIGA	2024	2024	0	AT!G18056
ATIGA	2025	2025	0	AT!H18056
ATIGA	2026	2026	0	AT!I18056
ATIGA	2027	2027	0	AT!J18056
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E18112
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18112
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18112
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18112

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18112
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18112
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E18113
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F18113
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18113
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18113
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18113
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18113
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18118
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18075
AIFTA	30/12/2022	2022	5	AI!F18070
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G18070
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H18070
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I18070
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J18070
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K18070
VKFTA	2022	2022	0	VK!E18118
VKFTA	2023	2023	0	VK!F18118
VKFTA	2024	2024	0	VK!G18118
VKFTA	2025	2025	0	VK!H18118
VKFTA	2026	2026	0	VK!I18118
VKFTA	2027	2027	0	VK!J18118
VCFTA	2022	2022	5	VC!D18182
VCFTA	2023	2023	2	VC!E18182
VCFTA	2024	2024	0	VC!F18182
VCFTA	2025	2025	0	VC!G18182

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H18182
VCFTA	2027	2027	0	VC!I18182
VN-EAEU	2022	2022	0	EAV!D18156
VN-EAEU	2023	2023	0	EAV!E18156
VN-EAEU	2024	2024	0	EAV!F18156
VN-EAEU	2025	2025	0	EAV!G18156
VN-EAEU	2026	2026	0	EAV!H18156
VN-EAEU	2027	2027	0	EAV!I18156
AHKFTA	2022	2022	15	AKH!D18149
AHKFTA	2023	2023	10	AKH!E18149
AHKFTA	2024	2024	10	AKH!F18149
AHKFTA	2025	2025	5	AKH!G18149
AHKFTA	2026	2026	5	AKH!H18149
AHKFTA	2027	2027	0	AKH!I18149
EVFTA	2022	2022	6,2	EV-NK!D18179
EVFTA	2023	2023	0	EV-NK!E18179
EVFTA	2024	2024	0	EV-NK!F18179
EVFTA	2025	2025	0	EV-NK!G18179
EVFTA	2026	2026	0	EV-NK!H18179
EVFTA	2027	2027	0	EV-NK!I18179
UKVFTA	2022	2022	6,2	UKV!D18178
UKVFTA	2023	2023	0	UKV!E18178
UKVFTA	2024	2024	0	UKV!F18178
UKVFTA	2025	2025	0	UKV!G18178
UKVFTA	2026	2026	0	UKV!H18178
UKVFTA	2027	2027	0	UKV!I18178

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18272
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18272
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18272
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18272
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18272
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18272
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18272
RCEP A	2022	2022	22,5	RCEPT-A!D18143
RCEP A	2023	2023	20	RCEPT-A!E18143
RCEP A	2024	2024	17,5	RCEPT-A!F18143
RCEP A	2025	2025	15	RCEPT-A!G18143
RCEP A	2026	2026	12,5	RCEPT-A!H18143
RCEP A	2027	2027	10	RCEPT-A!I18143
RCEP B	2022	2022	22,5	B!D18143
RCEP B	2023	2023	20	B!E18143
RCEP B	2024	2024	17,5	B!F18143
RCEP B	2025	2025	15	B!G18143
RCEP B	2026	2026	12,5	B!H18143
RCEP B	2027	2027	10	B!I18143
RCEP C	2022	2022	22,5	C!D18141
RCEP C	2023	2023	20	C!E18141
RCEP C	2024	2024	17,5	C!F18141
RCEP C	2025	2025	15	C!G18141
RCEP C	2026	2026	12,5	C!H18141
RCEP C	2027	2027	10	C!I18141
RCEP D	2022	2022	22,7	D!D18140

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20,5	D!E18140
RCEP D	2024	2024	18,2	D!F18140
RCEP D	2025	2025	15,9	D!G18140
RCEP D	2026	2026	13,6	D!H18140
RCEP D	2027	2027	11,4	D!I18140
RCEP E	2022	2022	22,5	E!D18145
RCEP E	2023	2023	20	E!E18145
RCEP E	2024	2024	17,5	E!F18145
RCEP E	2025	2025	15	E!G18145
RCEP E	2026	2026	12,5	E!H18145
RCEP E	2027	2027	10	E!I18145
RCEP F	2022	2022	22,5	F!D18143
RCEP F	2023	2023	20	F!E18143
RCEP F	2024	2024	17,5	F!F18143
RCEP F	2025	2025	15	F!G18143
RCEP F	2026	2026	12,5	F!H18143
RCEP F	2027	2027	10	F!I18143
VIFTA	2024	2024	21,4	VI!F17010
VIFTA	2025	2025	17.9	VI!G17010
VIFTA	2026	2026	14.3	VI!H17010
VIFTA	2027	2027	10.7	VI!I17010

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): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		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-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		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
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 9603.21.00. 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 25% for 9603.21.00 was checked against BT2026 (cell BT2026!N18868), 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
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.