Vietnam Tariff Intelligence

HS 9603.50.00 detail

HS code	9603.50.00
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) / - Other brushes constituting parts of machines, appliances or vehicles
Unit	kg/chiếc
Generated	02/11/2026 13:15:48
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/96035000/

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!K18872
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N18872
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18872
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
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
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!E18131

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E18060
ATIGA	2023	2023	0	AT!F18060
ATIGA	2024	2024	0	AT!G18060
ATIGA	2025	2025	0	AT!H18060
ATIGA	2026	2026	0	AT!I18060
ATIGA	2027	2027	0	AT!J18060
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E18116
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18116
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18116
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18116
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18116
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18116
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18117
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18117
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18117
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18117
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18117
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18117
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18122
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18079
AIFTA	30/12/2022	2022	5	AI!F18074
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G18074
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H18074
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I18074
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J18074
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K18074

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E18122
VKFTA	2023	2023	0	VK!F18122
VKFTA	2024	2024	0	VK!G18122
VKFTA	2025	2025	0	VK!H18122
VKFTA	2026	2026	0	VK!I18122
VKFTA	2027	2027	0	VK!J18122
VCFTA	2022	2022	5	VC!D18186
VCFTA	2023	2023	2	VC!E18186
VCFTA	2024	2024	0	VC!F18186
VCFTA	2025	2025	0	VC!G18186
VCFTA	2026	2026	0	VC!H18186
VCFTA	2027	2027	0	VC!I18186
VN-EAEU	2022	2022	0	EAV!D18160
VN-EAEU	2023	2023	0	EAV!E18160
VN-EAEU	2024	2024	0	EAV!F18160
VN-EAEU	2025	2025	0	EAV!G18160
VN-EAEU	2026	2026	0	EAV!H18160
VN-EAEU	2027	2027	0	EAV!I18160
AHKFTA	2022	2022	15	AKH!D18153
AHKFTA	2023	2023	10	AKH!E18153
AHKFTA	2024	2024	10	AKH!F18153
AHKFTA	2025	2025	5	AKH!G18153
AHKFTA	2026	2026	5	AKH!H18153
AHKFTA	2027	2027	0	AKH!I18153
EVFTA	2022	2022	6,2	EV-NK!D18183
EVFTA	2023	2023	0	EV-NK!E18183

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F18183
EVFTA	2025	2025	0	EV-NK!G18183
EVFTA	2026	2026	0	EV-NK!H18183
EVFTA	2027	2027	0	EV-NK!I18183
UKVFTA	2022	2022	6,2	UKV!D18182
UKVFTA	2023	2023	0	UKV!E18182
UKVFTA	2024	2024	0	UKV!F18182
UKVFTA	2025	2025	0	UKV!G18182
UKVFTA	2026	2026	0	UKV!H18182
UKVFTA	2027	2027	0	UKV!I18182
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18276
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18276
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18276
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18276
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18276
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18276
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18276
RCEP A	2022	2022	22,5	RCEPT-A!D18147
RCEP A	2023	2023	20	RCEPT-A!E18147
RCEP A	2024	2024	17,5	RCEPT-A!F18147
RCEP A	2025	2025	15	RCEPT-A!G18147
RCEP A	2026	2026	12,5	RCEPT-A!H18147
RCEP A	2027	2027	10	RCEPT-A!I18147
RCEP B	2022	2022	22,5	B!D18147
RCEP B	2023	2023	20	B!E18147
RCEP B	2024	2024	17,5	B!F18147

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	15	B!G18147
RCEP B	2026	2026	12,5	B!H18147
RCEP B	2027	2027	10	B!I18147
RCEP C	2022	2022	22,5	C!D18145
RCEP C	2023	2023	20	C!E18145
RCEP C	2024	2024	17,5	C!F18145
RCEP C	2025	2025	15	C!G18145
RCEP C	2026	2026	12,5	C!H18145
RCEP C	2027	2027	10	C!I18145
RCEP D	2022	2022	22,7	D!D18144
RCEP D	2023	2023	20,5	D!E18144
RCEP D	2024	2024	18,2	D!F18144
RCEP D	2025	2025	15,9	D!G18144
RCEP D	2026	2026	13,6	D!H18144
RCEP D	2027	2027	11,4	D!I18144
RCEP E	2022	2022	22,5	E!D18149
RCEP E	2023	2023	20	E!E18149
RCEP E	2024	2024	17,5	E!F18149
RCEP E	2025	2025	15	E!G18149
RCEP E	2026	2026	12,5	E!H18149
RCEP E	2027	2027	10	E!I18149
RCEP F	2022	2022	22,5	F!D18147
RCEP F	2023	2023	20	F!E18147
RCEP F	2024	2024	17,5	F!F18147
RCEP F	2025	2025	15	F!G18147
RCEP F	2026	2026	12,5	F!H18147

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	10	F!I18147
VIFTA	2024	2024	21,4	VI!F17014
VIFTA	2025	2025	17.9	VI!G17014
VIFTA	2026	2026	14.3	VI!H17014
VIFTA	2027	2027	10.7	VI!I17014

Advisory & warnings

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 "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 9603.50.00. 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 9603.50.00 was checked against BT2026 (cell BT2026!N18872), 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.