Vietnam Tariff Intelligence

HS 9608.20.00 detail

HS code	9608.20.00
Description	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09 / - Felt tipped and other porous-tipped pens and markers
Unit	chiếc
Generated	05/11/2026 19:22:11
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/96082000/

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!K18902
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N18902
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18902
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!E18166

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E18095
ATIGA	2023	2023	0	AT!F18095
ATIGA	2024	2024	0	AT!G18095
ATIGA	2025	2025	0	AT!H18095
ATIGA	2026	2026	0	AT!I18095
ATIGA	2027	2027	0	AT!J18095
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E18151
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18151
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18151
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18151
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18151
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18151
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18152
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18152
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18152
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18152
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18152
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18152
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18157
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18114
AIFTA	30/12/2022	2022	5	AI!F18109
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G18109
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H18109
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I18109
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J18109
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K18109

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E18157
VKFTA	2023	2023	0	VK!F18157
VKFTA	2024	2024	0	VK!G18157
VKFTA	2025	2025	0	VK!H18157
VKFTA	2026	2026	0	VK!I18157
VKFTA	2027	2027	0	VK!J18157
VCFTA	2022	2022	5	VC!D18221
VCFTA	2023	2023	2	VC!E18221
VCFTA	2024	2024	0	VC!F18221
VCFTA	2025	2025	0	VC!G18221
VCFTA	2026	2026	0	VC!H18221
VCFTA	2027	2027	0	VC!I18221
VN-EAEU	2022	2022	0	EAV!D18195
VN-EAEU	2023	2023	0	EAV!E18195
VN-EAEU	2024	2024	0	EAV!F18195
VN-EAEU	2025	2025	0	EAV!G18195
VN-EAEU	2026	2026	0	EAV!H18195
VN-EAEU	2027	2027	0	EAV!I18195
AHKFTA	2022	2022	15	AKH!D18188
AHKFTA	2023	2023	10	AKH!E18188
AHKFTA	2024	2024	10	AKH!F18188
AHKFTA	2025	2025	5	AKH!G18188
AHKFTA	2026	2026	5	AKH!H18188
AHKFTA	2027	2027	0	AKH!I18188
EVFTA	2022	2022	6,2	EV-NK!D18218
EVFTA	2023	2023	0	EV-NK!E18218

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F18218
EVFTA	2025	2025	0	EV-NK!G18218
EVFTA	2026	2026	0	EV-NK!H18218
EVFTA	2027	2027	0	EV-NK!I18218
UKVFTA	2022	2022	6,2	UKV!D18217
UKVFTA	2023	2023	0	UKV!E18217
UKVFTA	2024	2024	0	UKV!F18217
UKVFTA	2025	2025	0	UKV!G18217
UKVFTA	2026	2026	0	UKV!H18217
UKVFTA	2027	2027	0	UKV!I18217
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18311
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18311
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18311
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18311
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18311
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18311
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18311
RCEP A	2022	2022	22,5	RCEPT-A!D18182
RCEP A	2023	2023	20	RCEPT-A!E18182
RCEP A	2024	2024	17,5	RCEPT-A!F18182
RCEP A	2025	2025	15	RCEPT-A!G18182
RCEP A	2026	2026	12,5	RCEPT-A!H18182
RCEP A	2027	2027	10	RCEPT-A!I18182
RCEP B	2022	2022	22,5	B!D18182
RCEP B	2023	2023	20	B!E18182
RCEP B	2024	2024	17,5	B!F18182

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	15	B!G18182
RCEP B	2026	2026	12,5	B!H18182
RCEP B	2027	2027	10	B!I18182
RCEP C	2022	2022	22,5	C!D18180
RCEP C	2023	2023	20	C!E18180
RCEP C	2024	2024	17,5	C!F18180
RCEP C	2025	2025	15	C!G18180
RCEP C	2026	2026	12,5	C!H18180
RCEP C	2027	2027	10	C!I18180
RCEP D	2022	2022	22,7	D!D18179
RCEP D	2023	2023	20,5	D!E18179
RCEP D	2024	2024	18,2	D!F18179
RCEP D	2025	2025	15,9	D!G18179
RCEP D	2026	2026	13,6	D!H18179
RCEP D	2027	2027	11,4	D!I18179
RCEP E	2022	2022	22,5	E!D18184
RCEP E	2023	2023	20	E!E18184
RCEP E	2024	2024	17,5	E!F18184
RCEP E	2025	2025	15	E!G18184
RCEP E	2026	2026	12,5	E!H18184
RCEP E	2027	2027	10	E!I18184
RCEP F	2022	2022	22,5	F!D18182
RCEP F	2023	2023	20	F!E18182
RCEP F	2024	2024	17,5	F!F18182
RCEP F	2025	2025	15	F!G18182
RCEP F	2026	2026	12,5	F!H18182

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	10	F!I18182
VIFTA	2024	2024	21.4	VI!F17044
VIFTA	2025	2025	17.9	VI!G17044
VIFTA	2026	2026	14.3	VI!H17044
VIFTA	2027	2027	10.7	VI!I17044

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced 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 9608.20.00. 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 9608.20.00 was checked against BT2026 (cell BT2026!N18902), 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 hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)

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.