Vietnam Tariff Intelligence

HS 9608.91.90 detail

HS code	9608.91.90
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 / - Other: / - - Pen nibs and nib points: / - - - Other
Unit	chiếc
Generated	04/11/2026 06:49:02
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/96089190/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18914
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N18914
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18914
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
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(-MY)	0% (except MY)	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
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	7	7%	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!E18178
ATIGA	2022	2022	0	AT!E18107
ATIGA	2023	2023	0	AT!F18107
ATIGA	2024	2024	0	AT!G18107
ATIGA	2025	2025	0	AT!H18107
ATIGA	2026	2026	0	AT!I18107
ATIGA	2027	2027	0	AT!J18107
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E18163
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18163
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18163
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18163

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18163
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18163
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18164
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18164
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18164
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18164
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18164
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18164
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18169
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18126
AIFTA	30/12/2022	2022	0	AI!F18121
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18121
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18121
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18121
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18121
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18121
VKFTA	2022	2022	0	VK!E18169
VKFTA	2023	2023	0	VK!F18169
VKFTA	2024	2024	0	VK!G18169
VKFTA	2025	2025	0	VK!H18169
VKFTA	2026	2026	0	VK!I18169
VKFTA	2027	2027	0	VK!J18169
VCFTA	2022	2022	2	VC!D18233
VCFTA	2023	2023	1	VC!E18233
VCFTA	2024	2024	0	VC!F18233
VCFTA	2025	2025	0	VC!G18233

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H18233
VCFTA	2027	2027	0	VC!I18233
VN-EAEU	2022	2022	0	EAV!D18207
VN-EAEU	2023	2023	0	EAV!E18207
VN-EAEU	2024	2024	0	EAV!F18207
VN-EAEU	2025	2025	0	EAV!G18207
VN-EAEU	2026	2026	0	EAV!H18207
VN-EAEU	2027	2027	0	EAV!I18207
AHKFTA	2022	2022	6	AKH!D18200
AHKFTA	2023	2023	4	AKH!E18200
AHKFTA	2024	2024	4	AKH!F18200
AHKFTA	2025	2025	2	AKH!G18200
AHKFTA	2026	2026	2	AKH!H18200
AHKFTA	2027	2027	0	AKH!I18200
EVFTA	2022	2022	2,5	EV-NK!D18230
EVFTA	2023	2023	0	EV-NK!E18230
EVFTA	2024	2024	0	EV-NK!F18230
EVFTA	2025	2025	0	EV-NK!G18230
EVFTA	2026	2026	0	EV-NK!H18230
EVFTA	2027	2027	0	EV-NK!I18230
UKVFTA	2022	2022	2,5	UKV!D18229
UKVFTA	2023	2023	0	UKV!E18229
UKVFTA	2024	2024	0	UKV!F18229
UKVFTA	2025	2025	0	UKV!G18229
UKVFTA	2026	2026	0	UKV!H18229
UKVFTA	2027	2027	0	UKV!I18229

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18323
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18323
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18323
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18323
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18323
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18323
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18323
RCEP A	2022	2022	0	RCEPT-A!D18194
RCEP A	2023	2023	0	RCEPT-A!E18194
RCEP A	2024	2024	0	RCEPT-A!F18194
RCEP A	2025	2025	0	RCEPT-A!G18194
RCEP A	2026	2026	0	RCEPT-A!H18194
RCEP A	2027	2027	0	RCEPT-A!I18194
RCEP B	2022	2022	0	B!D18194
RCEP B	2023	2023	0	B!E18194
RCEP B	2024	2024	0	B!F18194
RCEP B	2025	2025	0	B!G18194
RCEP B	2026	2026	0	B!H18194
RCEP B	2027	2027	0	B!I18194
RCEP C	2022	2022	0	C!D18192
RCEP C	2023	2023	0	C!E18192
RCEP C	2024	2024	0	C!F18192
RCEP C	2025	2025	0	C!G18192
RCEP C	2026	2026	0	C!H18192
RCEP C	2027	2027	0	C!I18192
RCEP D	2022	2022	0	D!D18191

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E18191
RCEP D	2024	2024	0	D!F18191
RCEP D	2025	2025	0	D!G18191
RCEP D	2026	2026	0	D!H18191
RCEP D	2027	2027	0	D!I18191
RCEP E	2022	2022	0	E!D18196
RCEP E	2023	2023	0	E!E18196
RCEP E	2024	2024	0	E!F18196
RCEP E	2025	2025	0	E!G18196
RCEP E	2026	2026	0	E!H18196
RCEP E	2027	2027	0	E!I18196
RCEP F	2022	2022	0	F!D18194
RCEP F	2023	2023	0	F!E18194
RCEP F	2024	2024	0	F!F18194
RCEP F	2025	2025	0	F!G18194
RCEP F	2026	2026	0	F!H18194
RCEP F	2027	2027	0	F!I18194
VIFTA	2024	2024	9	VI!F17056
VIFTA	2025	2025	8	VI!G17056
VIFTA	2026	2026	7	VI!H17056
VIFTA	2027	2027	6	VI!I17056

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9608.91 has 2 lines; 9608.91.90 is distinguished from its siblings by: Other.	9608.91.10 Of gold or gold-plated	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 "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 9608.91.90. 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 10% for 9608.91.90 was checked against BT2026 (cell BT2026!N18914), 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.