Vietnam Tariff Intelligence

HS 9013.90.90 detail

HS code	9013.90.90
Description	Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter / - Parts and accessories: / - - Other
Unit	chiếc/bộ
Generated	26/11/2026 12:11:54
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://www.vietnamtariff.com/hs-code/90139090/

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!K18032
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N18032
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18032
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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	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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E17341

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17270
ATIGA	2023	2023	0	AT!F17270
ATIGA	2024	2024	0	AT!G17270
ATIGA	2025	2025	0	AT!H17270
ATIGA	2026	2026	0	AT!I17270
ATIGA	2027	2027	0	AT!J17270
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17326
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17326
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17326
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17326
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17326
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17326
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17327
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17327
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17327
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17327
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17327
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17327
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17332
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17288
AIFTA	30/12/2022	2022	0	AI!F17284
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17284
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17284
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17284
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17284
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17284

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17330
VKFTA	2023	2023	0	VK!F17330
VKFTA	2024	2024	0	VK!G17330
VKFTA	2025	2025	0	VK!H17330
VKFTA	2026	2026	0	VK!I17330
VKFTA	2027	2027	0	VK!J17330
VCFTA	2022	2022	0	VC!D17392
VCFTA	2023	2023	0	VC!E17392
VCFTA	2024	2024	0	VC!F17392
VCFTA	2025	2025	0	VC!G17392
VCFTA	2026	2026	0	VC!H17392
VCFTA	2027	2027	0	VC!I17392
VN-EAEU	2022	2022	0	EAV!D17368
VN-EAEU	2023	2023	0	EAV!E17368
VN-EAEU	2024	2024	0	EAV!F17368
VN-EAEU	2025	2025	0	EAV!G17368
VN-EAEU	2026	2026	0	EAV!H17368
VN-EAEU	2027	2027	0	EAV!I17368
VNCU	2022	2022	0	VNCU!D1050
VNCU	2023 - 2027		0	VNCU!E1050
AHKFTA	2022	2022	0	AKH!D17363
AHKFTA	2023	2023	0	AKH!E17363
AHKFTA	2024	2024	0	AKH!F17363
AHKFTA	2025	2025	0	AKH!G17363
AHKFTA	2026	2026	0	AKH!H17363
AHKFTA	2027	2027	0	AKH!I17363

FTA	Period	Year	Source value	Source
EVFTA	2022	2022	0	EV-NK!D17393
EVFTA	2023	2023	0	EV-NK!E17393
EVFTA	2024	2024	0	EV-NK!F17393
EVFTA	2025	2025	0	EV-NK!G17393
EVFTA	2026	2026	0	EV-NK!H17393
EVFTA	2027	2027	0	EV-NK!I17393
UKVFTA	2022	2022	0	UKV!D17392
UKVFTA	2023	2023	0	UKV!E17392
UKVFTA	2024	2024	0	UKV!F17392
UKVFTA	2025	2025	0	UKV!G17392
UKVFTA	2026	2026	0	UKV!H17392
UKVFTA	2027	2027	0	UKV!I17392
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17486
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17486
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17486
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17486
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17486
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17486
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17486
RCEP A	2022	2022	0	RCEPT-A!D17355
RCEP A	2023	2023	0	RCEPT-A!E17355
RCEP A	2024	2024	0	RCEPT-A!F17355
RCEP A	2025	2025	0	RCEPT-A!G17355
RCEP A	2026	2026	0	RCEPT-A!H17355
RCEP A	2027	2027	0	RCEPT-A!I17355
RCEP B	2022	2022	0	B!D17355

FTA	Period	Year	Source value	Source
RCEP B	2023	2023	0	B!E17355
RCEP B	2024	2024	0	B!F17355
RCEP B	2025	2025	0	B!G17355
RCEP B	2026	2026	0	B!H17355
RCEP B	2027	2027	0	B!I17355
RCEP C	2022	2022	0	C!D17353
RCEP C	2023	2023	0	C!E17353
RCEP C	2024	2024	0	C!F17353
RCEP C	2025	2025	0	C!G17353
RCEP C	2026	2026	0	C!H17353
RCEP C	2027	2027	0	C!I17353
RCEP D	2022	2022	0	D!D17352
RCEP D	2023	2023	0	D!E17352
RCEP D	2024	2024	0	D!F17352
RCEP D	2025	2025	0	D!G17352
RCEP D	2026	2026	0	D!H17352
RCEP D	2027	2027	0	D!I17352
RCEP E	2022	2022	0	E!D17356
RCEP E	2023	2023	0	E!E17356
RCEP E	2024	2024	0	E!F17356
RCEP E	2025	2025	0	E!G17356
RCEP E	2026	2026	0	E!H17356
RCEP E	2027	2027	0	E!I17356
RCEP F	2022	2022	0	F!D17355
RCEP F	2023	2023	0	F!E17355
RCEP F	2024	2024	0	F!F17355

FTA	Period	Year	Source value	Source
RCEP F	2025	2025	0	F!G17355
RCEP F	2026	2026	0	F!H17355
RCEP F	2027	2027	0	F!I17355
VIFTA	2024	2024	0	VI!F16274
VIFTA	2025	2025	0	VI!G16274
VIFTA	2026	2026	0	VI!H16274
VIFTA	2027	2027	0	VI!I16274

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9013.90 has 4 lines; 9013.90.90 is distinguished from its siblings by: Other.	9013.90.10 Of goods of subheading 9013.20.00; 9013.90.60 Of goods of subheading 9013.80.10; 9013.90.70 Of goods of subheading 9013.10.10	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 9013.90.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 9013.90.90 was checked against BT2026 (cell BT2026!N18032), 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.