Vietnam Tariff Intelligence

HS 9608.60.10 detail

HS code	9608.60.10
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 / - Refills for ball point pens, comprising the ball point and ink-reservoir: / - - Of plastics
Unit	chiếc
Generated	15/11/2026 08:54:34
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/96086010/

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!K18909
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N18909
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18909
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
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
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	5.7	5.7%	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!E18173

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E18102
ATIGA	2023	2023	0	AT!F18102
ATIGA	2024	2024	0	AT!G18102
ATIGA	2025	2025	0	AT!H18102
ATIGA	2026	2026	0	AT!I18102
ATIGA	2027	2027	0	AT!J18102
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E18158
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18158
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18158
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18158
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18158
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18158
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18159
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18159
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18159
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18159
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18159
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18159
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18164
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18121
AIFTA	30/12/2022	2022	0	AI!F18116
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18116
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18116
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18116
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18116
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18116

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E18164
VKFTA	2023	2023	0	VK!F18164
VKFTA	2024	2024	0	VK!G18164
VKFTA	2025	2025	0	VK!H18164
VKFTA	2026	2026	0	VK!I18164
VKFTA	2027	2027	0	VK!J18164
VCFTA	2022	2022	2	VC!D18228
VCFTA	2023	2023	1	VC!E18228
VCFTA	2024	2024	0	VC!F18228
VCFTA	2025	2025	0	VC!G18228
VCFTA	2026	2026	0	VC!H18228
VCFTA	2027	2027	0	VC!I18228
VN-EAEU	2022	2022	0	EAV!D18202
VN-EAEU	2023	2023	0	EAV!E18202
VN-EAEU	2024	2024	0	EAV!F18202
VN-EAEU	2025	2025	0	EAV!G18202
VN-EAEU	2026	2026	0	EAV!H18202
VN-EAEU	2027	2027	0	EAV!I18202
AHKFTA	2022	2022	6	AKH!D18195
AHKFTA	2023	2023	4	AKH!E18195
AHKFTA	2024	2024	4	AKH!F18195
AHKFTA	2025	2025	2	AKH!G18195
AHKFTA	2026	2026	2	AKH!H18195
AHKFTA	2027	2027	0	AKH!I18195
EVFTA	2022	2022	2,5	EV-NK!D18225
EVFTA	2023	2023	0	EV-NK!E18225

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F18225
EVFTA	2025	2025	0	EV-NK!G18225
EVFTA	2026	2026	0	EV-NK!H18225
EVFTA	2027	2027	0	EV-NK!I18225
UKVFTA	2022	2022	2,5	UKV!D18224
UKVFTA	2023	2023	0	UKV!E18224
UKVFTA	2024	2024	0	UKV!F18224
UKVFTA	2025	2025	0	UKV!G18224
UKVFTA	2026	2026	0	UKV!H18224
UKVFTA	2027	2027	0	UKV!I18224
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18318
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18318
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18318
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18318
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18318
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18318
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18318
RCEP A	2022	2022	0	RCEPT-A!D18189
RCEP A	2023	2023	0	RCEPT-A!E18189
RCEP A	2024	2024	0	RCEPT-A!F18189
RCEP A	2025	2025	0	RCEPT-A!G18189
RCEP A	2026	2026	0	RCEPT-A!H18189
RCEP A	2027	2027	0	RCEPT-A!I18189
RCEP B	2022	2022	0	B!D18189
RCEP B	2023	2023	0	B!E18189
RCEP B	2024	2024	0	B!F18189

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G18189
RCEP B	2026	2026	0	B!H18189
RCEP B	2027	2027	0	B!I18189
RCEP C	2022	2022	0	C!D18187
RCEP C	2023	2023	0	C!E18187
RCEP C	2024	2024	0	C!F18187
RCEP C	2025	2025	0	C!G18187
RCEP C	2026	2026	0	C!H18187
RCEP C	2027	2027	0	C!I18187
RCEP D	2022	2022	0	D!D18186
RCEP D	2023	2023	0	D!E18186
RCEP D	2024	2024	0	D!F18186
RCEP D	2025	2025	0	D!G18186
RCEP D	2026	2026	0	D!H18186
RCEP D	2027	2027	0	D!I18186
RCEP E	2022	2022	0	E!D18191
RCEP E	2023	2023	0	E!E18191
RCEP E	2024	2024	0	E!F18191
RCEP E	2025	2025	0	E!G18191
RCEP E	2026	2026	0	E!H18191
RCEP E	2027	2027	0	E!I18191
RCEP F	2022	2022	0	F!D18189
RCEP F	2023	2023	0	F!E18189
RCEP F	2024	2024	0	F!F18189
RCEP F	2025	2025	0	F!G18189
RCEP F	2026	2026	0	F!H18189

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I18189
VIFTA	2024	2024	8.6	VI!F17051
VIFTA	2025	2025	7.1	VI!G17051
VIFTA	2026	2026	5.7	VI!H17051
VIFTA	2027	2027	4.3	VI!I17051

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 9608.60 has 2 lines; 9608.60.10 is distinguished from its siblings by: Of plastics.	9608.60.90 Other	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 9608.60.10. 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 9608.60.10 was checked against BT2026 (cell BT2026!N18909), 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.