Vietnam Tariff Intelligence

# Detalle del SA 9401.31.00

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|---|---|
| **Código SA** | 9401.31.00 |
| **Descripción** | Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof / - Swivel seats with variable height adjustment: / - - Of wood |
| **Unidad** | chiếc |
| **Generado** | 09/11/2026 15:00:43 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Estado de verificación** | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| **Enlace** | https://mail.vietnamtariff.com/hs-code/94013100/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 0 | 0% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K18499 |
| Preferencial (NMF) | 0 | 0% | 73/2025/NĐ-CP | 2025-03-31 | BT2026!N18499 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q18499 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | | Sin datos | | | |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | | Sin datos | | | |
| Arancel de exportación UKVFTA | | Sin datos | | | |

## Aranceles preferenciales especiales (TLC) – 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0(-KH) | 0% (excepto KH) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/NĐ-CP | Sin datos |
| VNCU | | Sin datos | Sin datos | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos |
| ACFTA | 5 | 5% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA | 25 | 25% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Anexo A) | 25 | 25% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 25 | 25% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 25 | 25% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 25 | 25% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 25 | 25% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 25 | 25% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 14.3 | 14,3% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AIFTA | * | * no elegible | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | No elegible (*) |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AC!E17803 |
| ATIGA | 2022 | 2022 | 0 | AT!E17732 |
| ATIGA | 2023 | 2023 | 0 | AT!F17732 |
| ATIGA | 2024 | 2024 | 0 | AT!G17732 |
| ATIGA | 2025 | 2025 | 0 | AT!H17732 |
| ATIGA | 2026 | 2026 | 0 | AT!I17732 |
| ATIGA | 2027 | 2027 | 0 | AT!J17732 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E17788 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F17788 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G17788 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H17788 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I17788 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J17788 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 4 | VJ!E17789 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2 | VJ!F17789 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G17789 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H17789 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I17789 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J17789 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F17794 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H17751 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F17746 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G17746 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H17746 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I17746 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J17746 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K17746 |
| VKFTA | 2022 | 2022 | 0 | VK!E17792 |
| VKFTA | 2023 | 2023 | 0 | VK!F17792 |
| VKFTA | 2024 | 2024 | 0 | VK!G17792 |
| VKFTA | 2025 | 2025 | 0 | VK!H17792 |
| VKFTA | 2026 | 2026 | 0 | VK!I17792 |
| VKFTA | 2027 | 2027 | 0 | VK!J17792 |
| VCFTA | 2022 | 2022 | 6 | VC!D17854 |
| VCFTA | 2023 | 2023 | 3 | VC!E17854 |
| VCFTA | 2024 | 2024 | 0 | VC!F17854 |
| VCFTA | 2025 | 2025 | 0 | VC!G17854 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H17854 |
| VCFTA | 2027 | 2027 | 0 | VC!I17854 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D17832 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E17832 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F17832 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G17832 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H17832 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I17832 |
| AHKFTA | 2022 | 2022 | 25 | AKH!D17825 |
| AHKFTA | 2023 | 2023 | 25 | AKH!E17825 |
| AHKFTA | 2024 | 2024 | 25 | AKH!F17825 |
| AHKFTA | 2025 | 2025 | 25 | AKH!G17825 |
| AHKFTA | 2026 | 2026 | 25 | AKH!H17825 |
| AHKFTA | 2027 | 2027 | 25 | AKH!I17825 |
| EVFTA | 2022 | 2022 | 6,2 | EV-NK!D17855 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E17855 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F17855 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G17855 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H17855 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I17855 |
| UKVFTA | 2022 | 2022 | 6,2 | UKV!D17854 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E17854 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F17854 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G17854 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H17854 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I17854 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D17948 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E17948 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F17948 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G17948 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H17948 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I17948 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J17948 |
| RCEP A | 2022 | 2022 | 25 | RCEPT-A!D17817 |
| RCEP A | 2023 | 2023 | 25 | RCEPT-A!E17817 |
| RCEP A | 2024 | 2024 | 25 | RCEPT-A!F17817 |
| RCEP A | 2025 | 2025 | 25 | RCEPT-A!G17817 |
| RCEP A | 2026 | 2026 | 25 | RCEPT-A!H17817 |
| RCEP A | 2027 | 2027 | 25 | RCEPT-A!I17817 |
| RCEP B | 2022 | 2022 | 25 | B!D17817 |
| RCEP B | 2023 | 2023 | 25 | B!E17817 |
| RCEP B | 2024 | 2024 | 25 | B!F17817 |
| RCEP B | 2025 | 2025 | 25 | B!G17817 |
| RCEP B | 2026 | 2026 | 25 | B!H17817 |
| RCEP B | 2027 | 2027 | 25 | B!I17817 |
| RCEP C | 2022 | 2022 | 25 | C!D17815 |
| RCEP C | 2023 | 2023 | 25 | C!E17815 |
| RCEP C | 2024 | 2024 | 25 | C!F17815 |
| RCEP C | 2025 | 2025 | 25 | C!G17815 |
| RCEP C | 2026 | 2026 | 25 | C!H17815 |
| RCEP C | 2027 | 2027 | 25 | C!I17815 |
| RCEP D | 2022 | 2022 | 25 | D!D17814 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 25 | D!E17814 |
| RCEP D | 2024 | 2024 | 25 | D!F17814 |
| RCEP D | 2025 | 2025 | 25 | D!G17814 |
| RCEP D | 2026 | 2026 | 25 | D!H17814 |
| RCEP D | 2027 | 2027 | 25 | D!I17814 |
| RCEP E | 2022 | 2022 | 25 | E!D17818 |
| RCEP E | 2023 | 2023 | 25 | E!E17818 |
| RCEP E | 2024 | 2024 | 25 | E!F17818 |
| RCEP E | 2025 | 2025 | 25 | E!G17818 |
| RCEP E | 2026 | 2026 | 25 | E!H17818 |
| RCEP E | 2027 | 2027 | 25 | E!I17818 |
| RCEP F | 2022 | 2022 | 25 | F!D17817 |
| RCEP F | 2023 | 2023 | 25 | F!E17817 |
| RCEP F | 2024 | 2024 | 25 | F!F17817 |
| RCEP F | 2025 | 2025 | 25 | F!G17817 |
| RCEP F | 2026 | 2026 | 25 | F!H17817 |
| RCEP F | 2027 | 2027 | 25 | F!I17817 |
| VIFTA | 2024 | 2024 | 21.4 | VI!F16696 |
| VIFTA | 2025 | 2025 | 17.9 | VI!G16696 |
| VIFTA | 2026 | 2026 | 14.3 | VI!H16696 |
| VIFTA | 2027 | 2027 | 10.7 | VI!I16696 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| DOC-002 | ORANGE | Licence / controlled list | Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I) | | 08/2023/TT-BCT | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments. | Instrumento citado en la fuente; vigencia no verificada |
| DOC-002 | ORANGE | Licence / controlled list | Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2) | | 08/2023/TT-BCT | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments. | Instrumento citado en la fuente; vigencia no verificada |
| DOC-004 | YELLOW | Other item policy | Item policy (source, Vietnamese): HH là mẫu vật thực vật rừng nguy cấp, quý hiếm | | | Read the referenced instruments. | Instrumento citado en la fuente; vigencia no verificada |
| DOC-004 | YELLOW | Other item policy | Item policy (source, Vietnamese): thực vật thuộc các phụ lục CITES (17/2023/TT-BNNPTNT) | | 17/2023/TT-BNNPTNT | Read the referenced instruments. | Instrumento citado en la fuente; vigencia no verificada |
| FTA-013 | YELLOW | FTA rate not lower than MFN | ACFTA 5%, AHKFTA 25%, RCEP (Anexo A) 25%, RCEP (Anexo B) 25%, RCEP (Anexo C) 25%, RCEP (Anexo D) 25%, RCEP (Anexo E) 25%, RCEP (Anexo F) 25%, VIFTA 14,3%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving. | MFN 0% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | No verificado – requiere comprobación |
| HS-004 | YELLOW | HS code introduced in the 2023 nomenclature | 9401.31.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 9401.31.00 | 31/2022/TT-BTC | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table. | No verificado – requiere comprobación |
| 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. | No verificado – requiere comprobación |
| 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). | No verificado – requiere comprobación |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| TR-003 | YELLOW | Trade remedy exists for other origins | Antidumping: Bàn, ghế – applies to CN (235/QĐ-BCT). The selected origin is not listed, but circumvention risk should be considered. | TR-01 · Áp thuế chống bán phá giá đối với Bàn, ghế (CN ) | 235/QĐ-BCT | Keep evidence of true origin and actual producer. | Base: HT + columna de política por partida del BT2026 (fuente); alcance detallado no verificado |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 0% for 9401.31.00 was checked against BT2026 (cell BT2026!N18499), basis 73/2025/NĐ-CP. | | 73/2025/NĐ-CP | Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text. | Cotejado con el archivo arancelario de origen |

## Política de la partida

| Política de la partida |
|---|
| Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I) |
| HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2) |
| HH là mẫu vật thực vật rừng nguy cấp, quý hiếm |
| thực vật thuộc các phụ lục CITES (17/2023/TT-BNNPTNT) |
| Áp thuế CBPG Bàn, ghế (CN ) (235/QĐ-BCT-2023) |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.