

HS 9303.20.90 detail

HS code	9303.20.90
Description	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns) / - Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles: / - - Other
Unit	chiếc
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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://mail.vietnamtariff.com/hs-code/93032090/

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!K18425
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N18425
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18425
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
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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
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
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
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
AANZFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Not eligible (*)
ACFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Not eligible (*)
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Not eligible (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Not eligible (*)
ATIGA	*	* not eligible	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Not eligible (*)

RCEP (Annex A)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex B)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex D)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex E)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex F)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Not eligible (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AC!E17748
ATIGA	2022	2022	*	AT!E17677
ATIGA	2023	2023	*	AT!F17677
ATIGA	2024	2024	*	AT!G17677
ATIGA	2025	2025	*	AT!H17677
ATIGA	2026	2026	*	AT!I17677
ATIGA	2027	2027	*	AT!J17677
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E17733
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F17733
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G17733
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H17733

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I17733
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J17733
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E17734
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F17734
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G17734
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H17734
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I17734
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J17734
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F17739
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H17696
AIFTA	30/12/2022	2022	*	AI!F17691
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G17691
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H17691
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I17691
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J17691
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K17691
VKFTA	2022	2022	0	VK!E17737
VKFTA	2023	2023	0	VK!F17737
VKFTA	2024	2024	0	VK!G17737
VKFTA	2025	2025	0	VK!H17737
VKFTA	2026	2026	0	VK!I17737
VKFTA	2027	2027	0	VK!J17737
VCFTA	2022	2022	*	VC!D17799
VCFTA	2023	2023	*	VC!E17799
VCFTA	2024	2024	*	VC!F17799
VCFTA	2025	2025	*	VC!G17799

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	*	VC!H17799
VCFTA	2027	2027	*	VC!I17799
VN-EAEU	2022	2022	0	EAV!D17777
VN-EAEU	2023	2023	0	EAV!E17777
VN-EAEU	2024	2024	0	EAV!F17777
VN-EAEU	2025	2025	0	EAV!G17777
VN-EAEU	2026	2026	0	EAV!H17777
VN-EAEU	2027	2027	0	EAV!I17777
AHKFTA	2022	2022	*	AKH!D17770
AHKFTA	2023	2023	*	AKH!E17770
AHKFTA	2024	2024	*	AKH!F17770
AHKFTA	2025	2025	*	AKH!G17770
AHKFTA	2026	2026	*	AKH!H17770
AHKFTA	2027	2027	*	AKH!I17770
EVFTA	2022	2022	0	EV-NK!D17800
EVFTA	2023	2023	0	EV-NK!E17800
EVFTA	2024	2024	0	EV-NK!F17800
EVFTA	2025	2025	0	EV-NK!G17800
EVFTA	2026	2026	0	EV-NK!H17800
EVFTA	2027	2027	0	EV-NK!I17800
UKVFTA	2022	2022	0	UKV!D17799
UKVFTA	2023	2023	0	UKV!E17799
UKVFTA	2024	2024	0	UKV!F17799
UKVFTA	2025	2025	0	UKV!G17799
UKVFTA	2026	2026	0	UKV!H17799
UKVFTA	2027	2027	0	UKV!I17799

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17893
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17893
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17893
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17893
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17893
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17893
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17893
RCEP A	2022	2022	*	RCEPT-A!D17762
RCEP A	2023	2023	*	RCEPT-A!E17762
RCEP A	2024	2024	*	RCEPT-A!F17762
RCEP A	2025	2025	*	RCEPT-A!G17762
RCEP A	2026	2026	*	RCEPT-A!H17762
RCEP A	2027	2027	*	RCEPT-A!I17762
RCEP B	2022	2022	*	B!D17762
RCEP B	2023	2023	*	B!E17762
RCEP B	2024	2024	*	B!F17762
RCEP B	2025	2025	*	B!G17762
RCEP B	2026	2026	*	B!H17762
RCEP B	2027	2027	*	B!I17762
RCEP C	2022	2022	*	C!D17760
RCEP C	2023	2023	*	C!E17760
RCEP C	2024	2024	*	C!F17760
RCEP C	2025	2025	*	C!G17760
RCEP C	2026	2026	*	C!H17760
RCEP C	2027	2027	*	C!I17760
RCEP D	2022	2022	*	D!D17759

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	*	D!E17759
RCEP D	2024	2024	*	D!F17759
RCEP D	2025	2025	*	D!G17759
RCEP D	2026	2026	*	D!H17759
RCEP D	2027	2027	*	D!I17759
RCEP E	2022	2022	*	E!D17763
RCEP E	2023	2023	*	E!E17763
RCEP E	2024	2024	*	E!F17763
RCEP E	2025	2025	*	E!G17763
RCEP E	2026	2026	*	E!H17763
RCEP E	2027	2027	*	E!I17763
RCEP F	2022	2022	*	F!D17762
RCEP F	2023	2023	*	F!E17762
RCEP F	2024	2024	*	F!F17762
RCEP F	2025	2025	*	F!G17762
RCEP F	2026	2026	*	F!H17762
RCEP F	2027	2027	*	F!I17762
VIFTA	2024	2024	0	VI!F16644
VIFTA	2025	2025	0	VI!G16644
VIFTA	2026	2026	0	VI!H16644
VIFTA	2027	2027	0	VI!I16644

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): SPHH có khả năng gây mất an toàn (6266/QĐ-BCA 2023)		6266/QĐ-BCA	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9303.20 has 2 lines; 9303.20.90 is distinguished from its siblings by: Other.	9303.20.10 Hunting shotguns	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 9303.20.90. 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 0% for 9303.20.90 was checked against BT2026 (cell BT2026!N18425), 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
SPHH có khả năng gây mất an toàn (6266/QĐ-BCA 2023)

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.