Vietnam Tariff Intelligence

HS 9304.00.10 detail

HS code	9304.00.10
Description	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07 / - Air guns, operating at a pressure of less than 7 kgf/cm2
Unit	chiếc
Generated	04/11/2026 11:07:49
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/93040010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18433
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N18433
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18433
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
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
CPTPP	6,1; M: 9,2	6.1% · M: 9.2%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	10,9	10.9%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	10,9	10.9%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	21	21%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-LAO	30	30%	Consolidated BT2026		S	206/2025/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 (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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 (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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!E17757
ATIGA	2022	2022	*	AT!E17686
ATIGA	2023	2023	*	AT!F17686
ATIGA	2024	2024	*	AT!G17686
ATIGA	2025	2025	*	AT!H17686
ATIGA	2026	2026	*	AT!I17686
ATIGA	2027	2027	*	AT!J17686
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E17742
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F17742

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G17742
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H17742
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I17742
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J17742
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E17743
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F17743
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G17743
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H17743
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I17743
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J17743
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F17748
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H17705
AIFTA	30/12/2022	2022	*	AI!F17700
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G17700
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H17700
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I17700
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J17700
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K17700
VKFTA	2022	2022	0	VK!E17746
VKFTA	2023	2023	0	VK!F17746
VKFTA	2024	2024	0	VK!G17746
VKFTA	2025	2025	0	VK!H17746
VKFTA	2026	2026	0	VK!I17746
VKFTA	2027	2027	0	VK!J17746
VCFTA	2022	2022	*	VC!D17808
VCFTA	2023	2023	*	VC!E17808

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F17808
VCFTA	2025	2025	*	VC!G17808
VCFTA	2026	2026	*	VC!H17808
VCFTA	2027	2027	*	VC!I17808
VN-EAEU	2022	2022	*	EAV!D17786
VN-EAEU	2023	2023	*	EAV!E17786
VN-EAEU	2024	2024	*	EAV!F17786
VN-EAEU	2025	2025	*	EAV!G17786
VN-EAEU	2026	2026	*	EAV!H17786
VN-EAEU	2027	2027	*	EAV!I17786
AHKFTA	2022	2022	*	AKH!D17779
AHKFTA	2023	2023	*	AKH!E17779
AHKFTA	2024	2024	*	AKH!F17779
AHKFTA	2025	2025	*	AKH!G17779
AHKFTA	2026	2026	*	AKH!H17779
AHKFTA	2027	2027	*	AKH!I17779
EVFTA	2022	2022	21,8	EV-NK!D17809
EVFTA	2023	2023	19	EV-NK!E17809
EVFTA	2024	2024	16,3	EV-NK!F17809
EVFTA	2025	2025	13,6	EV-NK!G17809
EVFTA	2026	2026	10,9	EV-NK!H17809
EVFTA	2027	2027	8,1	EV-NK!I17809
UKVFTA	2022	2022	21,8	UKV!D17808
UKVFTA	2023	2023	19	UKV!E17808
UKVFTA	2024	2024	16,3	UKV!F17808
UKVFTA	2025	2025	13,6	UKV!G17808

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	10,9	UKV!H17808
UKVFTA	2027	2027	8,1	UKV!I17808
CPTPP	(I)	2021 (DERIVED)	21,6	CPTPP!D17902
CPTPP	(II)	2022 (DERIVED)	18,5	CPTPP!E17902
CPTPP	(III)	2023 (DERIVED)	15,4	CPTPP!F17902
CPTPP	(IV)	2024 (DERIVED)	12,3	CPTPP!G17902
CPTPP	(V)	2025 (DERIVED)	9,2	CPTPP!H17902
CPTPP	(VI)	2026 (DERIVED)	6,1	CPTPP!I17902
CPTPP	(VII)	2027 (DERIVED)	3	CPTPP!J17902
RCEP A	2022	2022	*	RCEPT-A!D17771
RCEP A	2023	2023	*	RCEPT-A!E17771
RCEP A	2024	2024	*	RCEPT-A!F17771
RCEP A	2025	2025	*	RCEPT-A!G17771
RCEP A	2026	2026	*	RCEPT-A!H17771
RCEP A	2027	2027	*	RCEPT-A!I17771
RCEP B	2022	2022	*	B!D17771
RCEP B	2023	2023	*	B!E17771
RCEP B	2024	2024	*	B!F17771
RCEP B	2025	2025	*	B!G17771
RCEP B	2026	2026	*	B!H17771
RCEP B	2027	2027	*	B!I17771
RCEP C	2022	2022	*	C!D17769
RCEP C	2023	2023	*	C!E17769
RCEP C	2024	2024	*	C!F17769
RCEP C	2025	2025	*	C!G17769
RCEP C	2026	2026	*	C!H17769

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I17769
RCEP D	2022	2022	*	D!D17768
RCEP D	2023	2023	*	D!E17768
RCEP D	2024	2024	*	D!F17768
RCEP D	2025	2025	*	D!G17768
RCEP D	2026	2026	*	D!H17768
RCEP D	2027	2027	*	D!I17768
RCEP E	2022	2022	*	E!D17772
RCEP E	2023	2023	*	E!E17772
RCEP E	2024	2024	*	E!F17772
RCEP E	2025	2025	*	E!G17772
RCEP E	2026	2026	*	E!H17772
RCEP E	2027	2027	*	E!I17772
RCEP F	2022	2022	*	F!D17771
RCEP F	2023	2023	*	F!E17771
RCEP F	2024	2024	*	F!F17771
RCEP F	2025	2025	*	F!G17771
RCEP F	2026	2026	*	F!H17771
RCEP F	2027	2027	*	F!I17771
VIFTA	2024	2024	27	VI!F16652
VIFTA	2025	2025	24	VI!G16652
VIFTA	2026	2026	21	VI!H16652
VIFTA	2027	2027	18	VI!I16652

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "6,1; M: 9,2" has a general 6.1% and an "M:" 9.2% rate (commonly read as the Mexico schedule – verify).		115/2022/NĐ-CP	Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.	Not verified – check required
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "6,1; M: 9,2", the FTA schedule for period (VI) shows "6,1".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	VN-LAO 30%: the preferential rate is equal to or higher than the MFN rate (30%) in the source tariff – claiming the FTA brings no saving.	MFN 30%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9304.00 has 2 lines; 9304.00.10 is distinguished from its siblings by: Air guns, operating at a pressure of less than 7 kgf/cm2.	9304.00.90 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 9304.00.10. 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 30% for 9304.00.10 was checked against BT2026 (cell BT2026!N18433), 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.