Vietnam Tariff Intelligence

HS 9305.91.90 detail

HS code	9305.91.90
Description	Parts and accessories of articles of headings 93.01 to 93.04 / - Other: / - - Of military weapons of heading 93.01: / - - - 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/93059190/

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!K18441
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N18441
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18441
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
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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-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 (*)

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!E17766
ATIGA	2022	2022	*	AT!E17695
ATIGA	2023	2023	*	AT!F17695
ATIGA	2024	2024	*	AT!G17695
ATIGA	2025	2025	*	AT!H17695
ATIGA	2026	2026	*	AT!I17695
ATIGA	2027	2027	*	AT!J17695
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E17751
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F17751

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G17751
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H17751
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I17751
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J17751
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E17752
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F17752
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G17752
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H17752
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I17752
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J17752
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F17757
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H17714
AIFTA	30/12/2022	2022	*	AI!F17709
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G17709
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H17709
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I17709
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J17709
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K17709
VKFTA	2022	2022	0	VK!E17755
VKFTA	2023	2023	0	VK!F17755
VKFTA	2024	2024	0	VK!G17755
VKFTA	2025	2025	0	VK!H17755
VKFTA	2026	2026	0	VK!I17755
VKFTA	2027	2027	0	VK!J17755
VCFTA	2022	2022	*	VC!D17817
VCFTA	2023	2023	*	VC!E17817

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F17817
VCFTA	2025	2025	*	VC!G17817
VCFTA	2026	2026	*	VC!H17817
VCFTA	2027	2027	*	VC!I17817
VN-EAEU	2022	2022	*	EAV!D17795
VN-EAEU	2023	2023	*	EAV!E17795
VN-EAEU	2024	2024	*	EAV!F17795
VN-EAEU	2025	2025	*	EAV!G17795
VN-EAEU	2026	2026	*	EAV!H17795
VN-EAEU	2027	2027	*	EAV!I17795
AHKFTA	2022	2022	*	AKH!D17788
AHKFTA	2023	2023	*	AKH!E17788
AHKFTA	2024	2024	*	AKH!F17788
AHKFTA	2025	2025	*	AKH!G17788
AHKFTA	2026	2026	*	AKH!H17788
AHKFTA	2027	2027	*	AKH!I17788
EVFTA	2022	2022	0	EV-NK!D17818
EVFTA	2023	2023	0	EV-NK!E17818
EVFTA	2024	2024	0	EV-NK!F17818
EVFTA	2025	2025	0	EV-NK!G17818
EVFTA	2026	2026	0	EV-NK!H17818
EVFTA	2027	2027	0	EV-NK!I17818
UKVFTA	2022	2022	0	UKV!D17817
UKVFTA	2023	2023	0	UKV!E17817
UKVFTA	2024	2024	0	UKV!F17817
UKVFTA	2025	2025	0	UKV!G17817

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H17817
UKVFTA	2027	2027	0	UKV!I17817
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17911
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17911
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17911
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17911
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17911
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17911
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17911
RCEP A	2022	2022	*	RCEPT-A!D17780
RCEP A	2023	2023	*	RCEPT-A!E17780
RCEP A	2024	2024	*	RCEPT-A!F17780
RCEP A	2025	2025	*	RCEPT-A!G17780
RCEP A	2026	2026	*	RCEPT-A!H17780
RCEP A	2027	2027	*	RCEPT-A!I17780
RCEP B	2022	2022	*	B!D17780
RCEP B	2023	2023	*	B!E17780
RCEP B	2024	2024	*	B!F17780
RCEP B	2025	2025	*	B!G17780
RCEP B	2026	2026	*	B!H17780
RCEP B	2027	2027	*	B!I17780
RCEP C	2022	2022	*	C!D17778
RCEP C	2023	2023	*	C!E17778
RCEP C	2024	2024	*	C!F17778
RCEP C	2025	2025	*	C!G17778
RCEP C	2026	2026	*	C!H17778

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I17778
RCEP D	2022	2022	*	D!D17777
RCEP D	2023	2023	*	D!E17777
RCEP D	2024	2024	*	D!F17777
RCEP D	2025	2025	*	D!G17777
RCEP D	2026	2026	*	D!H17777
RCEP D	2027	2027	*	D!I17777
RCEP E	2022	2022	*	E!D17781
RCEP E	2023	2023	*	E!E17781
RCEP E	2024	2024	*	E!F17781
RCEP E	2025	2025	*	E!G17781
RCEP E	2026	2026	*	E!H17781
RCEP E	2027	2027	*	E!I17781
RCEP F	2022	2022	*	F!D17780
RCEP F	2023	2023	*	F!E17780
RCEP F	2024	2024	*	F!F17780
RCEP F	2025	2025	*	F!G17780
RCEP F	2026	2026	*	F!H17780
RCEP F	2027	2027	*	F!I17780
VIFTA	2024	2024	0	VI!F16660
VIFTA	2025	2025	0	VI!G16660
VIFTA	2026	2026	0	VI!H16660
VIFTA	2027	2027	0	VI!I16660

Advisory & warnings

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

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Cấm XK, NK thuộc QLCN của BQP (173/2018/TT-BQP)		173/2018/TT-BQP	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9305.91 has 2 lines; 9305.91.90 is distinguished from its siblings by: Other.	9305.91.10 Of leather or of textile material	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 9305.91.90. 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 9305.91.90 was checked against BT2026 (cell BT2026!N18441), 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
Cấm XK, NK thuộc QLCN của BQP (173/2018/TT-BQP)

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.