Vietnam Tariff Intelligence

HS 9401.31.00 detail

HS code	9401.31.00
Description	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
Unit	chiếc
Generated	07/11/2026 18:44:41
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/94013100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	0	0%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18499
Preferential (MFN)	0	0%	73/2025/NĐ-CP	2025-03-31	BT2026!N18499
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18499
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH)	0% (except KH)	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
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
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
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex A)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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)		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

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17788
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17788
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

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	0	VC!F17854
VCFTA	2025	2025	0	VC!G17854
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

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H17854
UKVFTA	2027	2027	0	UKV!I17854
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

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	25	C!I17815
RCEP D	2022	2022	25	D!D17814
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

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): 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.	Instrument cited in source; validity not verified
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.	Instrument cited in source; validity not verified
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.	Instrument cited in source; validity not verified
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.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	ACFTA 5%, AHKFTA 25%, RCEP (Annex A) 25%, RCEP (Annex B) 25%, RCEP (Annex C) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, RCEP (Annex 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.	Not verified – check required
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.	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-003	YELLOW	Trade remedy exists for other origins	Anti-dumping: 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.	Basis: HT + BT2026 item policy column (source); detailed scope not verified

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.	Checked against the source tariff file

Item policy

Item policy
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)

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.