Vietnam Tariff Intelligence

HS 9401.91.00 detail

HS code	9401.91.00
Description	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof / - Parts: / - - Of wood
Unit	chiếc
Generated	05/11/2026 11:25:13
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/94019100/

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!K18520
Preferential (MFN)	0	0%	73/2025/NĐ-CP	2025-03-31	BT2026!N18520
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18520
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-PH)	0% (except PH)	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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E17824
ATIGA	2022	2022	0	AT!E17753
ATIGA	2023	2023	0	AT!F17753
ATIGA	2024	2024	0	AT!G17753
ATIGA	2025	2025	0	AT!H17753
ATIGA	2026	2026	0	AT!I17753
ATIGA	2027	2027	0	AT!J17753
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E17809
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17809

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17809
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17809
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17809
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17809
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17810
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17810
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17810
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17810
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17810
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17810
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17815
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17772
AIFTA	30/12/2022	2022	5	AI!F17767
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G17767
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H17767
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I17767
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J17767
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K17767
VKFTA	2022	2022	0	VK!E17813
VKFTA	2023	2023	0	VK!F17813
VKFTA	2024	2024	0	VK!G17813
VKFTA	2025	2025	0	VK!H17813
VKFTA	2026	2026	0	VK!I17813
VKFTA	2027	2027	0	VK!J17813
VCFTA	2022	2022	4	VC!D17875
VCFTA	2023	2023	2	VC!E17875

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	0	VC!F17875
VCFTA	2025	2025	0	VC!G17875
VCFTA	2026	2026	0	VC!H17875
VCFTA	2027	2027	0	VC!I17875
VN-EAEU	2022	2022	0	EAV!D17853
VN-EAEU	2023	2023	0	EAV!E17853
VN-EAEU	2024	2024	0	EAV!F17853
VN-EAEU	2025	2025	0	EAV!G17853
VN-EAEU	2026	2026	0	EAV!H17853
VN-EAEU	2027	2027	0	EAV!I17853
AHKFTA	2022	2022	12	AKH!D17846
AHKFTA	2023	2023	8	AKH!E17846
AHKFTA	2024	2024	8	AKH!F17846
AHKFTA	2025	2025	4	AKH!G17846
AHKFTA	2026	2026	4	AKH!H17846
AHKFTA	2027	2027	0	AKH!I17846
EVFTA	2022	2022	5	EV-NK!D17876
EVFTA	2023	2023	0	EV-NK!E17876
EVFTA	2024	2024	0	EV-NK!F17876
EVFTA	2025	2025	0	EV-NK!G17876
EVFTA	2026	2026	0	EV-NK!H17876
EVFTA	2027	2027	0	EV-NK!I17876
UKVFTA	2022	2022	5	UKV!D17875
UKVFTA	2023	2023	0	UKV!E17875
UKVFTA	2024	2024	0	UKV!F17875
UKVFTA	2025	2025	0	UKV!G17875

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H17875
UKVFTA	2027	2027	0	UKV!I17875
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17969
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17969
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17969
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17969
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17969
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17969
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17969
RCEP A	2022	2022	18	RCEPT-A!D17838
RCEP A	2023	2023	16	RCEPT-A!E17838
RCEP A	2024	2024	14	RCEPT-A!F17838
RCEP A	2025	2025	12	RCEPT-A!G17838
RCEP A	2026	2026	10	RCEPT-A!H17838
RCEP A	2027	2027	8	RCEPT-A!I17838
RCEP B	2022	2022	18	B!D17838
RCEP B	2023	2023	16	B!E17838
RCEP B	2024	2024	14	B!F17838
RCEP B	2025	2025	12	B!G17838
RCEP B	2026	2026	10	B!H17838
RCEP B	2027	2027	8	B!I17838
RCEP C	2022	2022	18	C!D17836
RCEP C	2023	2023	16	C!E17836
RCEP C	2024	2024	14	C!F17836
RCEP C	2025	2025	12	C!G17836
RCEP C	2026	2026	10	C!H17836

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	8	C!I17836
RCEP D	2022	2022	18,2	D!D17835
RCEP D	2023	2023	16,4	D!E17835
RCEP D	2024	2024	14,5	D!F17835
RCEP D	2025	2025	12,7	D!G17835
RCEP D	2026	2026	10,9	D!H17835
RCEP D	2027	2027	9,1	D!I17835
RCEP E	2022	2022	18	E!D17839
RCEP E	2023	2023	16	E!E17839
RCEP E	2024	2024	14	E!F17839
RCEP E	2025	2025	12	E!G17839
RCEP E	2026	2026	10	E!H17839
RCEP E	2027	2027	8	E!I17839
RCEP F	2022	2022	18	F!D17838
RCEP F	2023	2023	16	F!E17838
RCEP F	2024	2024	14	F!F17838
RCEP F	2025	2025	12	F!G17838
RCEP F	2026	2026	10	F!H17838
RCEP F	2027	2027	8	F!I17838
VIFTA	2024	2024	18	VI!F16717
VIFTA	2025	2025	16	VI!G16717
VIFTA	2026	2026	14	VI!H16717
VIFTA	2027	2027	12	VI!I16717

Advisory & warnings

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

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	AHKFTA 4%, AIFTA 5%, RCEP (Annex A) 10%, RCEP (Annex B) 10%, RCEP (Annex C) 10%, RCEP (Annex E) 10%, RCEP (Annex F) 10%, RCEP (Annex D) 10.9%, VIFTA 14%: 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	9401.91.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9401.91.00	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-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 9401.91.00. 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 9401.91.00 was checked against BT2026 (cell BT2026!N18520), 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
HH là mẫu vật thực vật rừng nguy cấp, quý hiếm
thực vật thuộc các phụ lục CITES (17/2023/TT-BNNPTNT)

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.