Vietnam Tariff Intelligence

HS 9401.99.30 detail

HS code	9401.99.30
Description	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof / - Parts: / - - Other: / - - - Of seats of subheading 9401.31.00 and 9401.39.00
Unit	chiếc
Generated	10/11/2026 03:23:08
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/94019930/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18526
Preferential (MFN)	20	20%	73/2025/NĐ-CP	2025-03-31	BT2026!N18526
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18526
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 (-CN)	0% (except CN)	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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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)		0	AC!E17830
ATIGA	2022	2022	0	AT!E17759
ATIGA	2023	2023	0	AT!F17759
ATIGA	2024	2024	0	AT!G17759
ATIGA	2025	2025	0	AT!H17759
ATIGA	2026	2026	0	AT!I17759
ATIGA	2027	2027	0	AT!J17759
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E17815
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17815
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17815

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17815
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17815
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17815
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17816
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17816
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17816
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17816
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17816
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17816
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17821
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17778
AIFTA	30/12/2022	2022	5	AI!F17773
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G17773
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H17773
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I17773
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J17773
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K17773
VKFTA	2022	2022	0	VK!E17819
VKFTA	2023	2023	0	VK!F17819
VKFTA	2024	2024	0	VK!G17819
VKFTA	2025	2025	0	VK!H17819
VKFTA	2026	2026	0	VK!I17819
VKFTA	2027	2027	0	VK!J17819
VCFTA	2022	2022	4	VC!D17881
VCFTA	2023	2023	2	VC!E17881
VCFTA	2024	2024	0	VC!F17881

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17881
VCFTA	2026	2026	0	VC!H17881
VCFTA	2027	2027	0	VC!I17881
VN-EAEU	2022	2022	0	EAV!D17859
VN-EAEU	2023	2023	0	EAV!E17859
VN-EAEU	2024	2024	0	EAV!F17859
VN-EAEU	2025	2025	0	EAV!G17859
VN-EAEU	2026	2026	0	EAV!H17859
VN-EAEU	2027	2027	0	EAV!I17859
AHKFTA	2022	2022	*	AKH!D17852
AHKFTA	2023	2023	*	AKH!E17852
AHKFTA	2024	2024	*	AKH!F17852
AHKFTA	2025	2025	*	AKH!G17852
AHKFTA	2026	2026	*	AKH!H17852
AHKFTA	2027	2027	*	AKH!I17852
EVFTA	2022	2022	5	EV-NK!D17882
EVFTA	2023	2023	0	EV-NK!E17882
EVFTA	2024	2024	0	EV-NK!F17882
EVFTA	2025	2025	0	EV-NK!G17882
EVFTA	2026	2026	0	EV-NK!H17882
EVFTA	2027	2027	0	EV-NK!I17882
UKVFTA	2022	2022	5	UKV!D17881
UKVFTA	2023	2023	0	UKV!E17881
UKVFTA	2024	2024	0	UKV!F17881
UKVFTA	2025	2025	0	UKV!G17881
UKVFTA	2026	2026	0	UKV!H17881

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17881
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17975
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17975
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17975
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17975
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17975
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17975
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17975
RCEP A	2022	2022	20	RCEPT-A!D17844
RCEP A	2023	2023	20	RCEPT-A!E17844
RCEP A	2024	2024	20	RCEPT-A!F17844
RCEP A	2025	2025	20	RCEPT-A!G17844
RCEP A	2026	2026	20	RCEPT-A!H17844
RCEP A	2027	2027	20	RCEPT-A!I17844
RCEP B	2022	2022	20	B!D17844
RCEP B	2023	2023	20	B!E17844
RCEP B	2024	2024	20	B!F17844
RCEP B	2025	2025	20	B!G17844
RCEP B	2026	2026	20	B!H17844
RCEP B	2027	2027	20	B!I17844
RCEP C	2022	2022	*	C!D17842
RCEP C	2023	2023	*	C!E17842
RCEP C	2024	2024	*	C!F17842
RCEP C	2025	2025	*	C!G17842
RCEP C	2026	2026	*	C!H17842
RCEP C	2027	2027	*	C!I17842

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D17841
RCEP D	2023	2023	20	D!E17841
RCEP D	2024	2024	20	D!F17841
RCEP D	2025	2025	20	D!G17841
RCEP D	2026	2026	20	D!H17841
RCEP D	2027	2027	20	D!I17841
RCEP E	2022	2022	20	E!D17845
RCEP E	2023	2023	20	E!E17845
RCEP E	2024	2024	20	E!F17845
RCEP E	2025	2025	20	E!G17845
RCEP E	2026	2026	20	E!H17845
RCEP E	2027	2027	20	E!I17845
RCEP F	2022	2022	20	F!D17844
RCEP F	2023	2023	20	F!E17844
RCEP F	2024	2024	20	F!F17844
RCEP F	2025	2025	20	F!G17844
RCEP F	2026	2026	20	F!H17844
RCEP F	2027	2027	20	F!I17844
VIFTA	2024	2024	18	VI!F16723
VIFTA	2025	2025	16	VI!G16723
VIFTA	2026	2026	14	VI!H16723
VIFTA	2027	2027	12	VI!I16723

Advisory & warnings

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

FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 9401.99 has 6 lines; 9401.99.30 is distinguished from its siblings by: Of seats of subheading 9401.31.00 and 9401.39.00.	9401.99.10 Of seats of subheading 9401.10.00; 9401.99.21 Headrest stiffeners and armrests for seats of subheading 9401.20.10; 9401.99.29 Other; 9401.99.91 Of plastics; 9401.99.99 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	9401.99.30 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9401.99.30	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 9401.99.30. 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 20% for 9401.99.30 was checked against BT2026 (cell BT2026!N18526), 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

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.