Vietnam Tariff Intelligence

HS 9401.99.91 detail

HS code	9401.99.91
Description	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof / - Parts: / - - Other: / - - - Other: / - - - - Of plastics
Unit	chiếc
Generated	11/11/2026 08:05:36
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/94019991/

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!K18528
Preferential (MFN)	20	20%	73/2025/NĐ-CP	2025-03-31	BT2026!N18528
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18528
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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E17832
ATIGA	2022	2022	0	AT!E17761
ATIGA	2023	2023	0	AT!F17761
ATIGA	2024	2024	0	AT!G17761
ATIGA	2025	2025	0	AT!H17761
ATIGA	2026	2026	0	AT!I17761
ATIGA	2027	2027	0	AT!J17761
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17817
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17817
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17817

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17817
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17817
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17817
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E17818
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F17818
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17818
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17818
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17818
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17818
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17823
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17780
AIFTA	30/12/2022	2022	5	AI!F17775
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G17775
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H17775
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I17775
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J17775
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K17775
VKFTA	2022	2022	0	VK!E17821
VKFTA	2023	2023	0	VK!F17821
VKFTA	2024	2024	0	VK!G17821
VKFTA	2025	2025	0	VK!H17821
VKFTA	2026	2026	0	VK!I17821
VKFTA	2027	2027	0	VK!J17821
VCFTA	2022	2022	5	VC!D17883
VCFTA	2023	2023	3	VC!E17883
VCFTA	2024	2024	0	VC!F17883

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17883
VCFTA	2026	2026	0	VC!H17883
VCFTA	2027	2027	0	VC!I17883
VN-EAEU	2022	2022	0	EAV!D17861
VN-EAEU	2023	2023	0	EAV!E17861
VN-EAEU	2024	2024	0	EAV!F17861
VN-EAEU	2025	2025	0	EAV!G17861
VN-EAEU	2026	2026	0	EAV!H17861
VN-EAEU	2027	2027	0	EAV!I17861
AHKFTA	2022	2022	12	AKH!D17854
AHKFTA	2023	2023	8	AKH!E17854
AHKFTA	2024	2024	8	AKH!F17854
AHKFTA	2025	2025	4	AKH!G17854
AHKFTA	2026	2026	4	AKH!H17854
AHKFTA	2027	2027	0	AKH!I17854
EVFTA	2022	2022	5	EV-NK!D17884
EVFTA	2023	2023	0	EV-NK!E17884
EVFTA	2024	2024	0	EV-NK!F17884
EVFTA	2025	2025	0	EV-NK!G17884
EVFTA	2026	2026	0	EV-NK!H17884
EVFTA	2027	2027	0	EV-NK!I17884
UKVFTA	2022	2022	5	UKV!D17883
UKVFTA	2023	2023	0	UKV!E17883
UKVFTA	2024	2024	0	UKV!F17883
UKVFTA	2025	2025	0	UKV!G17883
UKVFTA	2026	2026	0	UKV!H17883

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17883
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17977
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17977
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17977
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17977
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17977
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17977
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17977
RCEP A	2022	2022	18	RCEPT-A!D17846
RCEP A	2023	2023	16	RCEPT-A!E17846
RCEP A	2024	2024	14	RCEPT-A!F17846
RCEP A	2025	2025	12	RCEPT-A!G17846
RCEP A	2026	2026	10	RCEPT-A!H17846
RCEP A	2027	2027	8	RCEPT-A!I17846
RCEP B	2022	2022	18	B!D17846
RCEP B	2023	2023	16	B!E17846
RCEP B	2024	2024	14	B!F17846
RCEP B	2025	2025	12	B!G17846
RCEP B	2026	2026	10	B!H17846
RCEP B	2027	2027	8	B!I17846
RCEP C	2022	2022	18	C!D17844
RCEP C	2023	2023	16	C!E17844
RCEP C	2024	2024	14	C!F17844
RCEP C	2025	2025	12	C!G17844
RCEP C	2026	2026	10	C!H17844
RCEP C	2027	2027	8	C!I17844

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D17843
RCEP D	2023	2023	16,4	D!E17843
RCEP D	2024	2024	14,5	D!F17843
RCEP D	2025	2025	12,7	D!G17843
RCEP D	2026	2026	10,9	D!H17843
RCEP D	2027	2027	9,1	D!I17843
RCEP E	2022	2022	18	E!D17847
RCEP E	2023	2023	16	E!E17847
RCEP E	2024	2024	14	E!F17847
RCEP E	2025	2025	12	E!G17847
RCEP E	2026	2026	10	E!H17847
RCEP E	2027	2027	8	E!I17847
RCEP F	2022	2022	18	F!D17846
RCEP F	2023	2023	16	F!E17846
RCEP F	2024	2024	14	F!F17846
RCEP F	2025	2025	12	F!G17846
RCEP F	2026	2026	10	F!H17846
RCEP F	2027	2027	8	F!I17846
VIFTA	2024	2024	18	VI!F16725
VIFTA	2025	2025	16	VI!G16725
VIFTA	2026	2026	14	VI!H16725
VIFTA	2027	2027	12	VI!I16725

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9401.99 has 6 lines; 9401.99.91 is distinguished from its siblings by: Of plastics.	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; 9401.99.30 Of seats of subheading 9401.31.00 and 9401.39.00; 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	9401.99.91 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9401.99.91	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 9401.99.91. 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 9401.99.91 was checked against BT2026 (cell BT2026!N18528), 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.