Vietnam Tariff Intelligence

HS 9209.91.10 detail

HS code	9209.91.10
Description	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds / - Other: / - - Parts and accessories for pianos: / - - - Strung backs, keyboards and metal frames for upright pianos
Unit	chiếc
Generated	04/11/2026 11:01:39
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/92099110/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18398
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N18398
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18398
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
VIFTA	1.7	1.7%	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!E17728

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17657
ATIGA	2023	2023	0	AT!F17657
ATIGA	2024	2024	0	AT!G17657
ATIGA	2025	2025	0	AT!H17657
ATIGA	2026	2026	0	AT!I17657
ATIGA	2027	2027	0	AT!J17657
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17713
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17713
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17713
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17713
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17713
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17713
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17714
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17714
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17714
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17714
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17714
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17714
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17719
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17675
AIFTA	30/12/2022	2022	0	AI!F17671
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17671
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17671
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17671
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17671
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17671

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17717
VKFTA	2023	2023	0	VK!F17717
VKFTA	2024	2024	0	VK!G17717
VKFTA	2025	2025	0	VK!H17717
VKFTA	2026	2026	0	VK!I17717
VKFTA	2027	2027	0	VK!J17717
VCFTA	2022	2022	0	VC!D17779
VCFTA	2023	2023	0	VC!E17779
VCFTA	2024	2024	0	VC!F17779
VCFTA	2025	2025	0	VC!G17779
VCFTA	2026	2026	0	VC!H17779
VCFTA	2027	2027	0	VC!I17779
VN-EAEU	2022	2022	0	EAV!D17757
VN-EAEU	2023	2023	0	EAV!E17757
VN-EAEU	2024	2024	0	EAV!F17757
VN-EAEU	2025	2025	0	EAV!G17757
VN-EAEU	2026	2026	0	EAV!H17757
VN-EAEU	2027	2027	0	EAV!I17757
AHKFTA	2022	2022	0	AKH!D17750
AHKFTA	2023	2023	0	AKH!E17750
AHKFTA	2024	2024	0	AKH!F17750
AHKFTA	2025	2025	0	AKH!G17750
AHKFTA	2026	2026	0	AKH!H17750
AHKFTA	2027	2027	0	AKH!I17750
EVFTA	2022	2022	0	EV-NK!D17780
EVFTA	2023	2023	0	EV-NK!E17780

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F17780
EVFTA	2025	2025	0	EV-NK!G17780
EVFTA	2026	2026	0	EV-NK!H17780
EVFTA	2027	2027	0	EV-NK!I17780
UKVFTA	2022	2022	0	UKV!D17779
UKVFTA	2023	2023	0	UKV!E17779
UKVFTA	2024	2024	0	UKV!F17779
UKVFTA	2025	2025	0	UKV!G17779
UKVFTA	2026	2026	0	UKV!H17779
UKVFTA	2027	2027	0	UKV!I17779
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17873
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17873
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17873
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17873
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17873
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17873
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17873
RCEP A	2022	2022	0	RCEPT-A!D17742
RCEP A	2023	2023	0	RCEPT-A!E17742
RCEP A	2024	2024	0	RCEPT-A!F17742
RCEP A	2025	2025	0	RCEPT-A!G17742
RCEP A	2026	2026	0	RCEPT-A!H17742
RCEP A	2027	2027	0	RCEPT-A!I17742
RCEP B	2022	2022	0	B!D17742
RCEP B	2023	2023	0	B!E17742
RCEP B	2024	2024	0	B!F17742

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17742
RCEP B	2026	2026	0	B!H17742
RCEP B	2027	2027	0	B!I17742
RCEP C	2022	2022	0	C!D17740
RCEP C	2023	2023	0	C!E17740
RCEP C	2024	2024	0	C!F17740
RCEP C	2025	2025	0	C!G17740
RCEP C	2026	2026	0	C!H17740
RCEP C	2027	2027	0	C!I17740
RCEP D	2022	2022	0	D!D17739
RCEP D	2023	2023	0	D!E17739
RCEP D	2024	2024	0	D!F17739
RCEP D	2025	2025	0	D!G17739
RCEP D	2026	2026	0	D!H17739
RCEP D	2027	2027	0	D!I17739
RCEP E	2022	2022	0	E!D17743
RCEP E	2023	2023	0	E!E17743
RCEP E	2024	2024	0	E!F17743
RCEP E	2025	2025	0	E!G17743
RCEP E	2026	2026	0	E!H17743
RCEP E	2027	2027	0	E!I17743
RCEP F	2022	2022	0	F!D17742
RCEP F	2023	2023	0	F!E17742
RCEP F	2024	2024	0	F!F17742
RCEP F	2025	2025	0	F!G17742
RCEP F	2026	2026	0	F!H17742

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17742
VIFTA	2024	2024	2,6	VI!F16625
VIFTA	2025	2025	2.1	VI!G16625
VIFTA	2026	2026	1.7	VI!H16625
VIFTA	2027	2027	1.3	VI!I16625

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 9209.91 has 2 lines; 9209.91.10 is distinguished from its siblings by: Strung backs, keyboards and metal frames for upright pianos.	9209.91.90 Other	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 9209.91.10. 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 3% for 9209.91.10 was checked against BT2026 (cell BT2026!N18398), 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

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.