Vietnam Tariff Intelligence

HS 9303.20.10 detail

HS code	9303.20.10
Description	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns) / - Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles: / - - Hunting shotguns
Unit	chiếc
Generated	04/11/2026 11:55:56
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/93032010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18424
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N18424
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18424
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

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
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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
CPTPP	6,1; M: 9,2	6.1% · M: 9.2%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VN-LAO	30	30%	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
AANZFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Not eligible (*)
ACFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Not eligible (*)
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Not eligible (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Not eligible (*)
ATIGA	*	* not eligible	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Not eligible (*)

RCEP (Annex A)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex B)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex D)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex E)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex F)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Not eligible (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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)		*	AC!E17747
ATIGA	2022	2022	*	AT!E17676
ATIGA	2023	2023	*	AT!F17676
ATIGA	2024	2024	*	AT!G17676
ATIGA	2025	2025	*	AT!H17676
ATIGA	2026	2026	*	AT!I17676
ATIGA	2027	2027	*	AT!J17676
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E17732
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F17732
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G17732
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H17732

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I17732
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J17732
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E17733
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F17733
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G17733
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H17733
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I17733
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J17733
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F17738
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H17695
AIFTA	30/12/2022	2022	*	AI!F17690
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G17690
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H17690
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I17690
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J17690
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K17690
VKFTA	2022	2022	0	VK!E17736
VKFTA	2023	2023	0	VK!F17736
VKFTA	2024	2024	0	VK!G17736
VKFTA	2025	2025	0	VK!H17736
VKFTA	2026	2026	0	VK!I17736
VKFTA	2027	2027	0	VK!J17736
VCFTA	2022	2022	*	VC!D17798
VCFTA	2023	2023	*	VC!E17798
VCFTA	2024	2024	*	VC!F17798
VCFTA	2025	2025	*	VC!G17798

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	*	VC!H17798
VCFTA	2027	2027	*	VC!I17798
VN-EAEU	2022	2022	0	EAV!D17776
VN-EAEU	2023	2023	0	EAV!E17776
VN-EAEU	2024	2024	0	EAV!F17776
VN-EAEU	2025	2025	0	EAV!G17776
VN-EAEU	2026	2026	0	EAV!H17776
VN-EAEU	2027	2027	0	EAV!I17776
AHKFTA	2022	2022	*	AKH!D17769
AHKFTA	2023	2023	*	AKH!E17769
AHKFTA	2024	2024	*	AKH!F17769
AHKFTA	2025	2025	*	AKH!G17769
AHKFTA	2026	2026	*	AKH!H17769
AHKFTA	2027	2027	*	AKH!I17769
EVFTA	2022	2022	0	EV-NK!D17799
EVFTA	2023	2023	0	EV-NK!E17799
EVFTA	2024	2024	0	EV-NK!F17799
EVFTA	2025	2025	0	EV-NK!G17799
EVFTA	2026	2026	0	EV-NK!H17799
EVFTA	2027	2027	0	EV-NK!I17799
UKVFTA	2022	2022	0	UKV!D17798
UKVFTA	2023	2023	0	UKV!E17798
UKVFTA	2024	2024	0	UKV!F17798
UKVFTA	2025	2025	0	UKV!G17798
UKVFTA	2026	2026	0	UKV!H17798
UKVFTA	2027	2027	0	UKV!I17798

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	21,6	CPTPP!D17892
CPTPP	(II)	2022 (DERIVED)	18,5	CPTPP!E17892
CPTPP	(III)	2023 (DERIVED)	15,4	CPTPP!F17892
CPTPP	(IV)	2024 (DERIVED)	12,3	CPTPP!G17892
CPTPP	(V)	2025 (DERIVED)	9,2	CPTPP!H17892
CPTPP	(VI)	2026 (DERIVED)	6,1	CPTPP!I17892
CPTPP	(VII)	2027 (DERIVED)	3	CPTPP!J17892
RCEP A	2022	2022	*	RCEPT-A!D17761
RCEP A	2023	2023	*	RCEPT-A!E17761
RCEP A	2024	2024	*	RCEPT-A!F17761
RCEP A	2025	2025	*	RCEPT-A!G17761
RCEP A	2026	2026	*	RCEPT-A!H17761
RCEP A	2027	2027	*	RCEPT-A!I17761
RCEP B	2022	2022	*	B!D17761
RCEP B	2023	2023	*	B!E17761
RCEP B	2024	2024	*	B!F17761
RCEP B	2025	2025	*	B!G17761
RCEP B	2026	2026	*	B!H17761
RCEP B	2027	2027	*	B!I17761
RCEP C	2022	2022	*	C!D17759
RCEP C	2023	2023	*	C!E17759
RCEP C	2024	2024	*	C!F17759
RCEP C	2025	2025	*	C!G17759
RCEP C	2026	2026	*	C!H17759
RCEP C	2027	2027	*	C!I17759
RCEP D	2022	2022	*	D!D17758

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	*	D!E17758
RCEP D	2024	2024	*	D!F17758
RCEP D	2025	2025	*	D!G17758
RCEP D	2026	2026	*	D!H17758
RCEP D	2027	2027	*	D!I17758
RCEP E	2022	2022	*	E!D17762
RCEP E	2023	2023	*	E!E17762
RCEP E	2024	2024	*	E!F17762
RCEP E	2025	2025	*	E!G17762
RCEP E	2026	2026	*	E!H17762
RCEP E	2027	2027	*	E!I17762
RCEP F	2022	2022	*	F!D17761
RCEP F	2023	2023	*	F!E17761
RCEP F	2024	2024	*	F!F17761
RCEP F	2025	2025	*	F!G17761
RCEP F	2026	2026	*	F!H17761
RCEP F	2027	2027	*	F!I17761
VIFTA	2024	2024	0	VI!F16643
VIFTA	2025	2025	0	VI!G16643
VIFTA	2026	2026	0	VI!H16643
VIFTA	2027	2027	0	VI!I16643

Advisory & warnings

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

FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "6,1; M: 9,2" has a general 6.1% and an "M:" 9.2% rate (commonly read as the Mexico schedule – verify).		115/2022/NĐ-CP	Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.	Not verified – check required
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "6,1; M: 9,2", the FTA schedule for period (VI) shows "6,1".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	VN-LAO 30%: the preferential rate is equal to or higher than the MFN rate (30%) in the source tariff – claiming the FTA brings no saving.	MFN 30%		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 9303.20 has 2 lines; 9303.20.10 is distinguished from its siblings by: Hunting shotguns.	9303.20.90 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 9303.20.10. 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 30% for 9303.20.10 was checked against BT2026 (cell BT2026!N18424), 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.