Vietnam Tariff Intelligence

HS 9305.20.00 detail

HS code	9305.20.00
Description	Parts and accessories of articles of headings 93.01 to 93.04 / - Of shotguns or rifles of heading 93.03
Unit	chiếc
Generated	03/11/2026 00:17:11
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/93052000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18437
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N18437
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18437
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
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem

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
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	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
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 (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E17762
ATIGA	2022	2022	*	AT!E17691
ATIGA	2023	2023	*	AT!F17691
ATIGA	2024	2024	*	AT!G17691
ATIGA	2025	2025	*	AT!H17691
ATIGA	2026	2026	*	AT!I17691
ATIGA	2027	2027	*	AT!J17691
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E17747
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F17747

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G17747
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H17747
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I17747
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J17747
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E17748
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F17748
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G17748
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H17748
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I17748
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J17748
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F17753
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H17710
AIFTA	30/12/2022	2022	*	AI!F17705
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G17705
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H17705
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I17705
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J17705
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K17705
VKFTA	2022	2022	0	VK!E17751
VKFTA	2023	2023	0	VK!F17751
VKFTA	2024	2024	0	VK!G17751
VKFTA	2025	2025	0	VK!H17751
VKFTA	2026	2026	0	VK!I17751
VKFTA	2027	2027	0	VK!J17751
VCFTA	2022	2022	*	VC!D17813
VCFTA	2023	2023	*	VC!E17813

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F17813
VCFTA	2025	2025	*	VC!G17813
VCFTA	2026	2026	*	VC!H17813
VCFTA	2027	2027	*	VC!I17813
VN-EAEU	2022	2022	0	EAV!D17791
VN-EAEU	2023	2023	0	EAV!E17791
VN-EAEU	2024	2024	0	EAV!F17791
VN-EAEU	2025	2025	0	EAV!G17791
VN-EAEU	2026	2026	0	EAV!H17791
VN-EAEU	2027	2027	0	EAV!I17791
AHKFTA	2022	2022	*	AKH!D17784
AHKFTA	2023	2023	*	AKH!E17784
AHKFTA	2024	2024	*	AKH!F17784
AHKFTA	2025	2025	*	AKH!G17784
AHKFTA	2026	2026	*	AKH!H17784
AHKFTA	2027	2027	*	AKH!I17784
EVFTA	2022	2022	0	EV-NK!D17814
EVFTA	2023	2023	0	EV-NK!E17814
EVFTA	2024	2024	0	EV-NK!F17814
EVFTA	2025	2025	0	EV-NK!G17814
EVFTA	2026	2026	0	EV-NK!H17814
EVFTA	2027	2027	0	EV-NK!I17814
UKVFTA	2022	2022	0	UKV!D17813
UKVFTA	2023	2023	0	UKV!E17813
UKVFTA	2024	2024	0	UKV!F17813
UKVFTA	2025	2025	0	UKV!G17813

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H17813
UKVFTA	2027	2027	0	UKV!I17813
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17907
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17907
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17907
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17907
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17907
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17907
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17907
RCEP A	2022	2022	*	RCEPT-A!D17776
RCEP A	2023	2023	*	RCEPT-A!E17776
RCEP A	2024	2024	*	RCEPT-A!F17776
RCEP A	2025	2025	*	RCEPT-A!G17776
RCEP A	2026	2026	*	RCEPT-A!H17776
RCEP A	2027	2027	*	RCEPT-A!I17776
RCEP B	2022	2022	*	B!D17776
RCEP B	2023	2023	*	B!E17776
RCEP B	2024	2024	*	B!F17776
RCEP B	2025	2025	*	B!G17776
RCEP B	2026	2026	*	B!H17776
RCEP B	2027	2027	*	B!I17776
RCEP C	2022	2022	*	C!D17774
RCEP C	2023	2023	*	C!E17774
RCEP C	2024	2024	*	C!F17774
RCEP C	2025	2025	*	C!G17774
RCEP C	2026	2026	*	C!H17774

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I17774
RCEP D	2022	2022	*	D!D17773
RCEP D	2023	2023	*	D!E17773
RCEP D	2024	2024	*	D!F17773
RCEP D	2025	2025	*	D!G17773
RCEP D	2026	2026	*	D!H17773
RCEP D	2027	2027	*	D!I17773
RCEP E	2022	2022	*	E!D17777
RCEP E	2023	2023	*	E!E17777
RCEP E	2024	2024	*	E!F17777
RCEP E	2025	2025	*	E!G17777
RCEP E	2026	2026	*	E!H17777
RCEP E	2027	2027	*	E!I17777
RCEP F	2022	2022	*	F!D17776
RCEP F	2023	2023	*	F!E17776
RCEP F	2024	2024	*	F!F17776
RCEP F	2025	2025	*	F!G17776
RCEP F	2026	2026	*	F!H17776
RCEP F	2027	2027	*	F!I17776
VIFTA	2024	2024	0	VI!F16656
VIFTA	2025	2025	0	VI!G16656
VIFTA	2026	2026	0	VI!H16656
VIFTA	2027	2027	0	VI!I16656

Advisory & warnings

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

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Cấm XK, NK thuộc QLCN của BQP (173/2018/TT-BQP)		173/2018/TT-BQP	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
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 9305.20.00. 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 9305.20.00 was checked against BT2026 (cell BT2026!N18437), 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

Item policy

Item policy
Cấm XK, NK thuộc QLCN của BQP (173/2018/TT-BQP)

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.