Vietnam Tariff Intelligence

HS 9305.99.91 detail

HS code	9305.99.91
Description	Parts and accessories of articles of headings 93.01 to 93.04 / - Other: / - - Other: / - - - Other: / - - - - Of leather or of textile material
Unit	chiếc
Generated	09/11/2026 12:31:24
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/93059991/

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!K18447
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N18447
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18447
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
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
CPTPP	5,4; M: 8,1	5.4% · M: 8.1%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	10,9	10.9%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	10,9	10.9%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	21	21%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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 (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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 (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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!E17772
ATIGA	2022	2022	*	AT!E17701
ATIGA	2023	2023	*	AT!F17701
ATIGA	2024	2024	*	AT!G17701
ATIGA	2025	2025	*	AT!H17701
ATIGA	2026	2026	*	AT!I17701
ATIGA	2027	2027	*	AT!J17701
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E17757
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F17757

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G17757
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H17757
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I17757
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J17757
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E17758
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F17758
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G17758
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H17758
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I17758
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J17758
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F17763
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H17720
AIFTA	30/12/2022	2022	*	AI!F17715
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G17715
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H17715
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I17715
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J17715
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K17715
VKFTA	2022	2022	0	VK!E17761
VKFTA	2023	2023	0	VK!F17761
VKFTA	2024	2024	0	VK!G17761
VKFTA	2025	2025	0	VK!H17761
VKFTA	2026	2026	0	VK!I17761
VKFTA	2027	2027	0	VK!J17761
VCFTA	2022	2022	*	VC!D17823
VCFTA	2023	2023	*	VC!E17823

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F17823
VCFTA	2025	2025	*	VC!G17823
VCFTA	2026	2026	*	VC!H17823
VCFTA	2027	2027	*	VC!I17823
VN-EAEU	2022	2022	*	EAV!D17801
VN-EAEU	2023	2023	*	EAV!E17801
VN-EAEU	2024	2024	*	EAV!F17801
VN-EAEU	2025	2025	*	EAV!G17801
VN-EAEU	2026	2026	*	EAV!H17801
VN-EAEU	2027	2027	*	EAV!I17801
AHKFTA	2022	2022	*	AKH!D17794
AHKFTA	2023	2023	*	AKH!E17794
AHKFTA	2024	2024	*	AKH!F17794
AHKFTA	2025	2025	*	AKH!G17794
AHKFTA	2026	2026	*	AKH!H17794
AHKFTA	2027	2027	*	AKH!I17794
EVFTA	2022	2022	21,8	EV-NK!D17824
EVFTA	2023	2023	19	EV-NK!E17824
EVFTA	2024	2024	16,3	EV-NK!F17824
EVFTA	2025	2025	13,6	EV-NK!G17824
EVFTA	2026	2026	10,9	EV-NK!H17824
EVFTA	2027	2027	8,1	EV-NK!I17824
UKVFTA	2022	2022	21,8	UKV!D17823
UKVFTA	2023	2023	19	UKV!E17823
UKVFTA	2024	2024	16,3	UKV!F17823
UKVFTA	2025	2025	13,6	UKV!G17823

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	10,9	UKV!H17823
UKVFTA	2027	2027	8,1	UKV!I17823
CPTPP	(I)	2021 (DERIVED)	19	CPTPP!D17917
CPTPP	(II)	2022 (DERIVED)	16,3	CPTPP!E17917
CPTPP	(III)	2023 (DERIVED)	13,6	CPTPP!F17917
CPTPP	(IV)	2024 (DERIVED)	10,9	CPTPP!G17917
CPTPP	(V)	2025 (DERIVED)	8,1	CPTPP!H17917
CPTPP	(VI)	2026 (DERIVED)	5,4	CPTPP!I17917
CPTPP	(VII)	2027 (DERIVED)	2,7	CPTPP!J17917
RCEP A	2022	2022	*	RCEPT-A!D17786
RCEP A	2023	2023	*	RCEPT-A!E17786
RCEP A	2024	2024	*	RCEPT-A!F17786
RCEP A	2025	2025	*	RCEPT-A!G17786
RCEP A	2026	2026	*	RCEPT-A!H17786
RCEP A	2027	2027	*	RCEPT-A!I17786
RCEP B	2022	2022	*	B!D17786
RCEP B	2023	2023	*	B!E17786
RCEP B	2024	2024	*	B!F17786
RCEP B	2025	2025	*	B!G17786
RCEP B	2026	2026	*	B!H17786
RCEP B	2027	2027	*	B!I17786
RCEP C	2022	2022	*	C!D17784
RCEP C	2023	2023	*	C!E17784
RCEP C	2024	2024	*	C!F17784
RCEP C	2025	2025	*	C!G17784
RCEP C	2026	2026	*	C!H17784

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I17784
RCEP D	2022	2022	*	D!D17783
RCEP D	2023	2023	*	D!E17783
RCEP D	2024	2024	*	D!F17783
RCEP D	2025	2025	*	D!G17783
RCEP D	2026	2026	*	D!H17783
RCEP D	2027	2027	*	D!I17783
RCEP E	2022	2022	*	E!D17787
RCEP E	2023	2023	*	E!E17787
RCEP E	2024	2024	*	E!F17787
RCEP E	2025	2025	*	E!G17787
RCEP E	2026	2026	*	E!H17787
RCEP E	2027	2027	*	E!I17787
RCEP F	2022	2022	*	F!D17786
RCEP F	2023	2023	*	F!E17786
RCEP F	2024	2024	*	F!F17786
RCEP F	2025	2025	*	F!G17786
RCEP F	2026	2026	*	F!H17786
RCEP F	2027	2027	*	F!I17786
VIFTA	2024	2024	27	VI!F16666
VIFTA	2025	2025	24	VI!G16666
VIFTA	2026	2026	21	VI!H16666
VIFTA	2027	2027	18	VI!I16666

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
FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "5,4; M: 8,1" has a general 5.4% and an "M:" 8.1% 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 "5,4; M: 8,1", the FTA schedule for period (VI) shows "5,4".		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 9305.99 has 4 lines; 9305.99.91 is distinguished from its siblings by: Of leather or of textile material.	9305.99.11 Of leather or of textile material; 9305.99.19 Other; 9305.99.99 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 9305.99.91. 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 30% for 9305.99.91 was checked against BT2026 (cell BT2026!N18447), 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.