Vietnam Tariff Intelligence

HS 9401.49.00 detail

HS code	9401.49.00
Description	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof / - Seats other than garden seats or camping equipment, convertible into beds: / - - Other
Unit	chiếc
Generated	10/11/2026 09:53:22
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/94014900/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18503
Preferential (MFN)	25	25%	73/2025/NĐ-CP	2025-03-31	BT2026!N18503
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18503
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
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
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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	5	5%	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
VCFTA	6	6%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	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!E17807

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17736
ATIGA	2023	2023	0	AT!F17736
ATIGA	2024	2024	0	AT!G17736
ATIGA	2025	2025	0	AT!H17736
ATIGA	2026	2026	0	AT!I17736
ATIGA	2027	2027	0	AT!J17736
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17792
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17792
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17792
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17792
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17792
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17792
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E17793
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F17793
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17793
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17793
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17793
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17793
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17798
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17755
AIFTA	30/12/2022	2022	5	AI!F17750
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G17750
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H17750
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I17750
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J17750
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K17750

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17796
VKFTA	2023	2023	0	VK!F17796
VKFTA	2024	2024	0	VK!G17796
VKFTA	2025	2025	0	VK!H17796
VKFTA	2026	2026	0	VK!I17796
VKFTA	2027	2027	0	VK!J17796
VCFTA	2022	2022	14	VC!D17858
VCFTA	2023	2023	12	VC!E17858
VCFTA	2024	2024	10	VC!F17858
VCFTA	2025	2025	8	VC!G17858
VCFTA	2026	2026	6	VC!H17858
VCFTA	2027	2027	4	VC!I17858
VN-EAEU	2022	2022	0	EAV!D17836
VN-EAEU	2023	2023	0	EAV!E17836
VN-EAEU	2024	2024	0	EAV!F17836
VN-EAEU	2025	2025	0	EAV!G17836
VN-EAEU	2026	2026	0	EAV!H17836
VN-EAEU	2027	2027	0	EAV!I17836
AHKFTA	2022	2022	15	AKH!D17829
AHKFTA	2023	2023	10	AKH!E17829
AHKFTA	2024	2024	10	AKH!F17829
AHKFTA	2025	2025	5	AKH!G17829
AHKFTA	2026	2026	5	AKH!H17829
AHKFTA	2027	2027	0	AKH!I17829
EVFTA	2022	2022	6,2	EV-NK!D17859
EVFTA	2023	2023	0	EV-NK!E17859

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F17859
EVFTA	2025	2025	0	EV-NK!G17859
EVFTA	2026	2026	0	EV-NK!H17859
EVFTA	2027	2027	0	EV-NK!I17859
UKVFTA	2022	2022	6,2	UKV!D17858
UKVFTA	2023	2023	0	UKV!E17858
UKVFTA	2024	2024	0	UKV!F17858
UKVFTA	2025	2025	0	UKV!G17858
UKVFTA	2026	2026	0	UKV!H17858
UKVFTA	2027	2027	0	UKV!I17858
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17952
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17952
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17952
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17952
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17952
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17952
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17952
RCEP A	2022	2022	22,5	RCEPT-A!D17821
RCEP A	2023	2023	20	RCEPT-A!E17821
RCEP A	2024	2024	17,5	RCEPT-A!F17821
RCEP A	2025	2025	15	RCEPT-A!G17821
RCEP A	2026	2026	12,5	RCEPT-A!H17821
RCEP A	2027	2027	10	RCEPT-A!I17821
RCEP B	2022	2022	22,5	B!D17821
RCEP B	2023	2023	20	B!E17821
RCEP B	2024	2024	17,5	B!F17821

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	15	B!G17821
RCEP B	2026	2026	12,5	B!H17821
RCEP B	2027	2027	10	B!I17821
RCEP C	2022	2022	22,5	C!D17819
RCEP C	2023	2023	20	C!E17819
RCEP C	2024	2024	17,5	C!F17819
RCEP C	2025	2025	15	C!G17819
RCEP C	2026	2026	12,5	C!H17819
RCEP C	2027	2027	10	C!I17819
RCEP D	2022	2022	22,7	D!D17818
RCEP D	2023	2023	20,5	D!E17818
RCEP D	2024	2024	18,2	D!F17818
RCEP D	2025	2025	15,9	D!G17818
RCEP D	2026	2026	13,6	D!H17818
RCEP D	2027	2027	11,4	D!I17818
RCEP E	2022	2022	22,5	E!D17822
RCEP E	2023	2023	20	E!E17822
RCEP E	2024	2024	17,5	E!F17822
RCEP E	2025	2025	15	E!G17822
RCEP E	2026	2026	12,5	E!H17822
RCEP E	2027	2027	10	E!I17822
RCEP F	2022	2022	22,5	F!D17821
RCEP F	2023	2023	20	F!E17821
RCEP F	2024	2024	17,5	F!F17821
RCEP F	2025	2025	15	F!G17821
RCEP F	2026	2026	12,5	F!H17821

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	10	F!I17821
VIFTA	2024	2024	21.4	VI!F16700
VIFTA	2025	2025	17.9	VI!G16700
VIFTA	2026	2026	14.3	VI!H16700
VIFTA	2027	2027	10.7	VI!I16700

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): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	9401.49.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9401.49.00	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-003	YELLOW	Trade remedy exists for other origins	Anti-dumping: Bàn, ghế – applies to CN (235/QĐ-BCT). The selected origin is not listed, but circumvention risk should be considered.	TR-01 · Áp thuế chống bán phá giá đối với Bàn, ghế (CN)	235/QĐ-BCT	Keep evidence of true origin and actual producer.	Basis: HT + BT2026 item policy column (source); detailed scope not verified

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 25% for 9401.49.00 was checked against BT2026 (cell BT2026!N18503), 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

Item policy

Item policy
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
Áp thuế CBPG Bàn, ghế (CN) (235/QĐ-BCT-2023)

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.