Vietnam Tariff Intelligence

HS 9401.99.29 detail

HS code	9401.99.29
Description	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof / - Parts: / - - Other: / - - - Of seats of subheading 9401.20: / - - - - Other
Unit	chiếc
Generated	04/11/2026 17:27:06
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/94019929/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18525
Preferential (MFN)	20	20%	73/2025/NĐ-CP	2025-03-31	BT2026!N18525
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18525
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-CN)	0% (except CN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-PH)	0% (except PH)	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
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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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)		0	AC!E17829
ATIGA	2022	2022	0	AT!E17758
ATIGA	2023	2023	0	AT!F17758
ATIGA	2024	2024	0	AT!G17758
ATIGA	2025	2025	0	AT!H17758
ATIGA	2026	2026	0	AT!I17758
ATIGA	2027	2027	0	AT!J17758
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E17814
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17814
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17814

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17814
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17814
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17814
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17815
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17815
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17815
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17815
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17815
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17815
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17820
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17777
AIFTA	30/12/2022	2022	5	AI!F17772
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G17772
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H17772
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I17772
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J17772
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K17772
VKFTA	2022	2022	0	VK!E17818
VKFTA	2023	2023	0	VK!F17818
VKFTA	2024	2024	0	VK!G17818
VKFTA	2025	2025	0	VK!H17818
VKFTA	2026	2026	0	VK!I17818
VKFTA	2027	2027	0	VK!J17818
VCFTA	2022	2022	4	VC!D17880
VCFTA	2023	2023	2	VC!E17880
VCFTA	2024	2024	0	VC!F17880

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17880
VCFTA	2026	2026	0	VC!H17880
VCFTA	2027	2027	0	VC!I17880
VN-EAEU	2022	2022	0	EAV!D17858
VN-EAEU	2023	2023	0	EAV!E17858
VN-EAEU	2024	2024	0	EAV!F17858
VN-EAEU	2025	2025	0	EAV!G17858
VN-EAEU	2026	2026	0	EAV!H17858
VN-EAEU	2027	2027	0	EAV!I17858
AHKFTA	2022	2022	*	AKH!D17851
AHKFTA	2023	2023	*	AKH!E17851
AHKFTA	2024	2024	*	AKH!F17851
AHKFTA	2025	2025	*	AKH!G17851
AHKFTA	2026	2026	*	AKH!H17851
AHKFTA	2027	2027	*	AKH!I17851
EVFTA	2022	2022	5	EV-NK!D17881
EVFTA	2023	2023	0	EV-NK!E17881
EVFTA	2024	2024	0	EV-NK!F17881
EVFTA	2025	2025	0	EV-NK!G17881
EVFTA	2026	2026	0	EV-NK!H17881
EVFTA	2027	2027	0	EV-NK!I17881
UKVFTA	2022	2022	5	UKV!D17880
UKVFTA	2023	2023	0	UKV!E17880
UKVFTA	2024	2024	0	UKV!F17880
UKVFTA	2025	2025	0	UKV!G17880
UKVFTA	2026	2026	0	UKV!H17880

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17880
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17974
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17974
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17974
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17974
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17974
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17974
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17974
RCEP A	2022	2022	20	RCEPT-A!D17843
RCEP A	2023	2023	20	RCEPT-A!E17843
RCEP A	2024	2024	20	RCEPT-A!F17843
RCEP A	2025	2025	20	RCEPT-A!G17843
RCEP A	2026	2026	20	RCEPT-A!H17843
RCEP A	2027	2027	20	RCEPT-A!I17843
RCEP B	2022	2022	20	B!D17843
RCEP B	2023	2023	20	B!E17843
RCEP B	2024	2024	20	B!F17843
RCEP B	2025	2025	20	B!G17843
RCEP B	2026	2026	20	B!H17843
RCEP B	2027	2027	20	B!I17843
RCEP C	2022	2022	*	C!D17841
RCEP C	2023	2023	*	C!E17841
RCEP C	2024	2024	*	C!F17841
RCEP C	2025	2025	*	C!G17841
RCEP C	2026	2026	*	C!H17841
RCEP C	2027	2027	*	C!I17841

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D17840
RCEP D	2023	2023	20	D!E17840
RCEP D	2024	2024	20	D!F17840
RCEP D	2025	2025	20	D!G17840
RCEP D	2026	2026	20	D!H17840
RCEP D	2027	2027	20	D!I17840
RCEP E	2022	2022	20	E!D17844
RCEP E	2023	2023	20	E!E17844
RCEP E	2024	2024	20	E!F17844
RCEP E	2025	2025	20	E!G17844
RCEP E	2026	2026	20	E!H17844
RCEP E	2027	2027	20	E!I17844
RCEP F	2022	2022	20	F!D17843
RCEP F	2023	2023	20	F!E17843
RCEP F	2024	2024	20	F!F17843
RCEP F	2025	2025	20	F!G17843
RCEP F	2026	2026	20	F!H17843
RCEP F	2027	2027	20	F!I17843
VIFTA	2024	2024	18	VI!F16722
VIFTA	2025	2025	16	VI!G16722
VIFTA	2026	2026	14	VI!H16722
VIFTA	2027	2027	12	VI!I16722

Advisory & warnings

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

FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 9401.99 has 6 lines; 9401.99.29 is distinguished from its siblings by: Other.	9401.99.10 Of seats of subheading 9401.10.00; 9401.99.21 Headrest stiffeners and armrests for seats of subheading 9401.20.10; 9401.99.30 Of seats of subheading 9401.31.00 and 9401.39.00; 9401.99.91 Of plastics; 9401.99.99 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	9401.99.29 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9401.99.29	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
HS-005	BLUE	Chapter 98 equivalent exists	9401.99.29 corresponds to Chapter 98 code 9849.40.22 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - Loại khác	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 9401.99.29. 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 20% for 9401.99.29 was checked against BT2026 (cell BT2026!N18525), 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

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.