Vietnam Tariff Intelligence

HS 9401.99.99 detail

HS code	9401.99.99
Description	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof / - Parts: / - - Other: / - - - Other: / - - - - Other
Unit	chiếc
Generated	02/11/2026 05:12:35
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/94019999/

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!K18529
Preferential (MFN)	20	20%	73/2025/NĐ-CP	2025-03-31	BT2026!N18529
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18529
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	0%	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
AHKFTA	4	4%	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
RCEP (Annex A)	10	10%	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)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	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!E17833
ATIGA	2022	2022	0	AT!E17762
ATIGA	2023	2023	0	AT!F17762
ATIGA	2024	2024	0	AT!G17762
ATIGA	2025	2025	0	AT!H17762
ATIGA	2026	2026	0	AT!I17762
ATIGA	2027	2027	0	AT!J17762
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E17818
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17818
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17818

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17818
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17818
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17818
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17819
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17819
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17819
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17819
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17819
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17819
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17824
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17781
AIFTA	30/12/2022	2022	5	AI!F17776
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G17776
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H17776
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I17776
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J17776
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K17776
VKFTA	2022	2022	0	VK!E17822
VKFTA	2023	2023	0	VK!F17822
VKFTA	2024	2024	0	VK!G17822
VKFTA	2025	2025	0	VK!H17822
VKFTA	2026	2026	0	VK!I17822
VKFTA	2027	2027	0	VK!J17822
VCFTA	2022	2022	4	VC!D17884
VCFTA	2023	2023	2	VC!E17884
VCFTA	2024	2024	0	VC!F17884

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17884
VCFTA	2026	2026	0	VC!H17884
VCFTA	2027	2027	0	VC!I17884
VN-EAEU	2022	2022	0	EAV!D17862
VN-EAEU	2023	2023	0	EAV!E17862
VN-EAEU	2024	2024	0	EAV!F17862
VN-EAEU	2025	2025	0	EAV!G17862
VN-EAEU	2026	2026	0	EAV!H17862
VN-EAEU	2027	2027	0	EAV!I17862
AHKFTA	2022	2022	12	AKH!D17855
AHKFTA	2023	2023	8	AKH!E17855
AHKFTA	2024	2024	8	AKH!F17855
AHKFTA	2025	2025	4	AKH!G17855
AHKFTA	2026	2026	4	AKH!H17855
AHKFTA	2027	2027	0	AKH!I17855
EVFTA	2022	2022	5	EV-NK!D17885
EVFTA	2023	2023	0	EV-NK!E17885
EVFTA	2024	2024	0	EV-NK!F17885
EVFTA	2025	2025	0	EV-NK!G17885
EVFTA	2026	2026	0	EV-NK!H17885
EVFTA	2027	2027	0	EV-NK!I17885
UKVFTA	2022	2022	5	UKV!D17884
UKVFTA	2023	2023	0	UKV!E17884
UKVFTA	2024	2024	0	UKV!F17884
UKVFTA	2025	2025	0	UKV!G17884
UKVFTA	2026	2026	0	UKV!H17884

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17884
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17978
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17978
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17978
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17978
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17978
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17978
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17978
RCEP A	2022	2022	18	RCEPT-A!D17847
RCEP A	2023	2023	16	RCEPT-A!E17847
RCEP A	2024	2024	14	RCEPT-A!F17847
RCEP A	2025	2025	12	RCEPT-A!G17847
RCEP A	2026	2026	10	RCEPT-A!H17847
RCEP A	2027	2027	8	RCEPT-A!I17847
RCEP B	2022	2022	18	B!D17847
RCEP B	2023	2023	16	B!E17847
RCEP B	2024	2024	14	B!F17847
RCEP B	2025	2025	12	B!G17847
RCEP B	2026	2026	10	B!H17847
RCEP B	2027	2027	8	B!I17847
RCEP C	2022	2022	18	C!D17845
RCEP C	2023	2023	16	C!E17845
RCEP C	2024	2024	14	C!F17845
RCEP C	2025	2025	12	C!G17845
RCEP C	2026	2026	10	C!H17845
RCEP C	2027	2027	8	C!I17845

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D17844
RCEP D	2023	2023	16,4	D!E17844
RCEP D	2024	2024	14,5	D!F17844
RCEP D	2025	2025	12,7	D!G17844
RCEP D	2026	2026	10,9	D!H17844
RCEP D	2027	2027	9,1	D!I17844
RCEP E	2022	2022	18	E!D17848
RCEP E	2023	2023	16	E!E17848
RCEP E	2024	2024	14	E!F17848
RCEP E	2025	2025	12	E!G17848
RCEP E	2026	2026	10	E!H17848
RCEP E	2027	2027	8	E!I17848
RCEP F	2022	2022	18	F!D17847
RCEP F	2023	2023	16	F!E17847
RCEP F	2024	2024	14	F!F17847
RCEP F	2025	2025	12	F!G17847
RCEP F	2026	2026	10	F!H17847
RCEP F	2027	2027	8	F!I17847
VIFTA	2024	2024	18	VI!F16726
VIFTA	2025	2025	16	VI!G16726
VIFTA	2026	2026	14	VI!H16726
VIFTA	2027	2027	12	VI!I16726

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9401.99 has 6 lines; 9401.99.99 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; 9401.99.29 Other; 9401.99.30 Of seats of subheading 9401.31.00 and 9401.39.00; 9401.99.91 Of plastics	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	9401.99.99 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9401.99.99	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-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 9401.99.99. 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 9401.99.99 was checked against BT2026 (cell BT2026!N18529), 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.