Vietnam Tariff Intelligence

HS 9402.90.12 detail

HS code	9402.90.12
Description	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists’ chairs); barbers’ chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles / - Other: / - - Furniture specially designed for medical, surgical or veterinary purposes and parts thereof: / - - - Operating tables, electrically operated
Unit	chiếc
Generated	08/11/2026 08:10:13
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/94029012/

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!K18537
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N18537
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18537
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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-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
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)		0	AC!E17842
ATIGA	2022	2022	0	AT!E17771
ATIGA	2023	2023	0	AT!F17771
ATIGA	2024	2024	0	AT!G17771
ATIGA	2025	2025	0	AT!H17771
ATIGA	2026	2026	0	AT!I17771
ATIGA	2027	2027	0	AT!J17771
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17827
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17827
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17827
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17827

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17827
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17827
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17828
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17828
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17828
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17828
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17828
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17828
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17833
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17790
AIFTA	30/12/2022	2022	0	AI!F17785
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17785
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17785
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17785
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17785
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17785
VKFTA	2022	2022	0	VK!E17831
VKFTA	2023	2023	0	VK!F17831
VKFTA	2024	2024	0	VK!G17831
VKFTA	2025	2025	0	VK!H17831
VKFTA	2026	2026	0	VK!I17831
VKFTA	2027	2027	0	VK!J17831
VCFTA	2022	2022	0	VC!D17893
VCFTA	2023	2023	0	VC!E17893
VCFTA	2024	2024	0	VC!F17893
VCFTA	2025	2025	0	VC!G17893

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H17893
VCFTA	2027	2027	0	VC!I17893
VN-EAEU	2022	2022	*	EAV!D17871
VN-EAEU	2023	2023	*	EAV!E17871
VN-EAEU	2024	2024	*	EAV!F17871
VN-EAEU	2025	2025	*	EAV!G17871
VN-EAEU	2026	2026	*	EAV!H17871
VN-EAEU	2027	2027	*	EAV!I17871
AHKFTA	2022	2022	0	AKH!D17864
AHKFTA	2023	2023	0	AKH!E17864
AHKFTA	2024	2024	0	AKH!F17864
AHKFTA	2025	2025	0	AKH!G17864
AHKFTA	2026	2026	0	AKH!H17864
AHKFTA	2027	2027	0	AKH!I17864
EVFTA	2022	2022	0	EV-NK!D17894
EVFTA	2023	2023	0	EV-NK!E17894
EVFTA	2024	2024	0	EV-NK!F17894
EVFTA	2025	2025	0	EV-NK!G17894
EVFTA	2026	2026	0	EV-NK!H17894
EVFTA	2027	2027	0	EV-NK!I17894
UKVFTA	2022	2022	0	UKV!D17893
UKVFTA	2023	2023	0	UKV!E17893
UKVFTA	2024	2024	0	UKV!F17893
UKVFTA	2025	2025	0	UKV!G17893
UKVFTA	2026	2026	0	UKV!H17893
UKVFTA	2027	2027	0	UKV!I17893

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17987
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17987
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17987
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17987
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17987
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17987
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17987
RCEP A	2022	2022	0	RCEPT-A!D17856
RCEP A	2023	2023	0	RCEPT-A!E17856
RCEP A	2024	2024	0	RCEPT-A!F17856
RCEP A	2025	2025	0	RCEPT-A!G17856
RCEP A	2026	2026	0	RCEPT-A!H17856
RCEP A	2027	2027	0	RCEPT-A!I17856
RCEP B	2022	2022	0	B!D17856
RCEP B	2023	2023	0	B!E17856
RCEP B	2024	2024	0	B!F17856
RCEP B	2025	2025	0	B!G17856
RCEP B	2026	2026	0	B!H17856
RCEP B	2027	2027	0	B!I17856
RCEP C	2022	2022	0	C!D17854
RCEP C	2023	2023	0	C!E17854
RCEP C	2024	2024	0	C!F17854
RCEP C	2025	2025	0	C!G17854
RCEP C	2026	2026	0	C!H17854
RCEP C	2027	2027	0	C!I17854
RCEP D	2022	2022	0	D!D17853

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E17853
RCEP D	2024	2024	0	D!F17853
RCEP D	2025	2025	0	D!G17853
RCEP D	2026	2026	0	D!H17853
RCEP D	2027	2027	0	D!I17853
RCEP E	2022	2022	0	E!D17857
RCEP E	2023	2023	0	E!E17857
RCEP E	2024	2024	0	E!F17857
RCEP E	2025	2025	0	E!G17857
RCEP E	2026	2026	0	E!H17857
RCEP E	2027	2027	0	E!I17857
RCEP F	2022	2022	0	F!D17856
RCEP F	2023	2023	0	F!E17856
RCEP F	2024	2024	0	F!F17856
RCEP F	2025	2025	0	F!G17856
RCEP F	2026	2026	0	F!H17856
RCEP F	2027	2027	0	F!I17856
VIFTA	2024	2024	0	VI!F16734
VIFTA	2025	2025	0	VI!G16734
VIFTA	2026	2026	0	VI!H16734
VIFTA	2027	2027	0	VI!I16734

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 9402.90 has 7 lines; 9402.90.12 is distinguished from its siblings by: Operating tables, electrically operated.	9402.90.11 Commodes; 9402.90.13 Operating tables, not electrically operated; 9402.90.14 Examination tables; 9402.90.15 Hospital beds; 9402.90.19 Other; 9402.90.90 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	9402.90.12 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9402.90.12	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 9402.90.12. 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 9402.90.12 was checked against BT2026 (cell BT2026!N18537), 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

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.