Vietnam Tariff Intelligence

HS 9402.90.14 detail

HS code	9402.90.14
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: / - - - Examination tables
Unit	chiếc
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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/94029014/

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!K18539
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N18539
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18539
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!E17844
ATIGA	2022	2022	0	AT!E17773
ATIGA	2023	2023	0	AT!F17773
ATIGA	2024	2024	0	AT!G17773
ATIGA	2025	2025	0	AT!H17773
ATIGA	2026	2026	0	AT!I17773
ATIGA	2027	2027	0	AT!J17773
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17829
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17829
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17829
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17829

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17829
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17829
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17830
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17830
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17830
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17830
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17830
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17830
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17835
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17792
AIFTA	30/12/2022	2022	0	AI!F17787
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17787
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17787
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17787
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17787
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17787
VKFTA	2022	2022	0	VK!E17833
VKFTA	2023	2023	0	VK!F17833
VKFTA	2024	2024	0	VK!G17833
VKFTA	2025	2025	0	VK!H17833
VKFTA	2026	2026	0	VK!I17833
VKFTA	2027	2027	0	VK!J17833
VCFTA	2022	2022	0	VC!D17895
VCFTA	2023	2023	0	VC!E17895
VCFTA	2024	2024	0	VC!F17895
VCFTA	2025	2025	0	VC!G17895

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H17895
VCFTA	2027	2027	0	VC!I17895
VN-EAEU	2022	2022	*	EAV!D17873
VN-EAEU	2023	2023	*	EAV!E17873
VN-EAEU	2024	2024	*	EAV!F17873
VN-EAEU	2025	2025	*	EAV!G17873
VN-EAEU	2026	2026	*	EAV!H17873
VN-EAEU	2027	2027	*	EAV!I17873
AHKFTA	2022	2022	0	AKH!D17866
AHKFTA	2023	2023	0	AKH!E17866
AHKFTA	2024	2024	0	AKH!F17866
AHKFTA	2025	2025	0	AKH!G17866
AHKFTA	2026	2026	0	AKH!H17866
AHKFTA	2027	2027	0	AKH!I17866
EVFTA	2022	2022	0	EV-NK!D17896
EVFTA	2023	2023	0	EV-NK!E17896
EVFTA	2024	2024	0	EV-NK!F17896
EVFTA	2025	2025	0	EV-NK!G17896
EVFTA	2026	2026	0	EV-NK!H17896
EVFTA	2027	2027	0	EV-NK!I17896
UKVFTA	2022	2022	0	UKV!D17895
UKVFTA	2023	2023	0	UKV!E17895
UKVFTA	2024	2024	0	UKV!F17895
UKVFTA	2025	2025	0	UKV!G17895
UKVFTA	2026	2026	0	UKV!H17895
UKVFTA	2027	2027	0	UKV!I17895

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17989
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17989
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17989
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17989
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17989
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17989
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17989
RCEP A	2022	2022	0	RCEPT-A!D17858
RCEP A	2023	2023	0	RCEPT-A!E17858
RCEP A	2024	2024	0	RCEPT-A!F17858
RCEP A	2025	2025	0	RCEPT-A!G17858
RCEP A	2026	2026	0	RCEPT-A!H17858
RCEP A	2027	2027	0	RCEPT-A!I17858
RCEP B	2022	2022	0	B!D17858
RCEP B	2023	2023	0	B!E17858
RCEP B	2024	2024	0	B!F17858
RCEP B	2025	2025	0	B!G17858
RCEP B	2026	2026	0	B!H17858
RCEP B	2027	2027	0	B!I17858
RCEP C	2022	2022	0	C!D17856
RCEP C	2023	2023	0	C!E17856
RCEP C	2024	2024	0	C!F17856
RCEP C	2025	2025	0	C!G17856
RCEP C	2026	2026	0	C!H17856
RCEP C	2027	2027	0	C!I17856
RCEP D	2022	2022	0	D!D17855

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E17855
RCEP D	2024	2024	0	D!F17855
RCEP D	2025	2025	0	D!G17855
RCEP D	2026	2026	0	D!H17855
RCEP D	2027	2027	0	D!I17855
RCEP E	2022	2022	0	E!D17859
RCEP E	2023	2023	0	E!E17859
RCEP E	2024	2024	0	E!F17859
RCEP E	2025	2025	0	E!G17859
RCEP E	2026	2026	0	E!H17859
RCEP E	2027	2027	0	E!I17859
RCEP F	2022	2022	0	F!D17858
RCEP F	2023	2023	0	F!E17858
RCEP F	2024	2024	0	F!F17858
RCEP F	2025	2025	0	F!G17858
RCEP F	2026	2026	0	F!H17858
RCEP F	2027	2027	0	F!I17858
VIFTA	2024	2024	0	VI!F16736
VIFTA	2025	2025	0	VI!G16736
VIFTA	2026	2026	0	VI!H16736
VIFTA	2027	2027	0	VI!I16736

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; 9402.90.14 is distinguished from its siblings by: Examination tables.	9402.90.11 Commodes; 9402.90.12 Operating tables, electrically operated; 9402.90.13 Operating tables, not electrically operated; 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	9402.90.14 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9402.90.14	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 9402.90.14. 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 9402.90.14 was checked against BT2026 (cell BT2026!N18539), 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.