Vietnam Tariff Intelligence

HS 9403.20.10 detail

HS code	9403.20.10
Description	Other furniture and parts thereof / - Other metal furniture: / - - Fume cupboards
Unit	chiếc
Generated	02/11/2026 23:57:18
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/94032010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18546
Preferential (MFN)	15	15%	73/2025/NĐ-CP	2025-03-31	BT2026!N18546
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18546
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH)	0% (except KH)	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
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	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 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)	10,3	10.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	10.5	10.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	15	15%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	15	15%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E17852
ATIGA	2022	2022	0	AT!E17781
ATIGA	2023	2023	0	AT!F17781
ATIGA	2024	2024	0	AT!G17781
ATIGA	2025	2025	0	AT!H17781
ATIGA	2026	2026	0	AT!I17781
ATIGA	2027	2027	0	AT!J17781
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17837
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17837
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17837

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17837
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17837
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17837
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E17838
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F17838
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17838
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17838
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17838
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17838
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17843
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17800
AIFTA	30/12/2022	2022	5	AI!F17795
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G17795
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H17795
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I17795
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J17795
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K17795
VKFTA	2022	2022	0	VK!E17841
VKFTA	2023	2023	0	VK!F17841
VKFTA	2024	2024	0	VK!G17841
VKFTA	2025	2025	0	VK!H17841
VKFTA	2026	2026	0	VK!I17841
VKFTA	2027	2027	0	VK!J17841
VCFTA	2022	2022	12	VC!D17903
VCFTA	2023	2023	10	VC!E17903
VCFTA	2024	2024	8	VC!F17903

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	7	VC!G17903
VCFTA	2026	2026	5	VC!H17903
VCFTA	2027	2027	3	VC!I17903
VN-EAEU	2022	2022	0	EAV!D17881
VN-EAEU	2023	2023	0	EAV!E17881
VN-EAEU	2024	2024	0	EAV!F17881
VN-EAEU	2025	2025	0	EAV!G17881
VN-EAEU	2026	2026	0	EAV!H17881
VN-EAEU	2027	2027	0	EAV!I17881
AHKFTA	2022	2022	15	AKH!D17874
AHKFTA	2023	2023	15	AKH!E17874
AHKFTA	2024	2024	15	AKH!F17874
AHKFTA	2025	2025	15	AKH!G17874
AHKFTA	2026	2026	15	AKH!H17874
AHKFTA	2027	2027	15	AKH!I17874
EVFTA	2022	2022	3,7	EV-NK!D17904
EVFTA	2023	2023	0	EV-NK!E17904
EVFTA	2024	2024	0	EV-NK!F17904
EVFTA	2025	2025	0	EV-NK!G17904
EVFTA	2026	2026	0	EV-NK!H17904
EVFTA	2027	2027	0	EV-NK!I17904
UKVFTA	2022	2022	3,7	UKV!D17903
UKVFTA	2023	2023	0	UKV!E17903
UKVFTA	2024	2024	0	UKV!F17903
UKVFTA	2025	2025	0	UKV!G17903
UKVFTA	2026	2026	0	UKV!H17903

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17903
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17997
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17997
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17997
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17997
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17997
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17997
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17997
RCEP A	2022	2022	14	RCEPT-A!D17866
RCEP A	2023	2023	13	RCEPT-A!E17866
RCEP A	2024	2024	12	RCEPT-A!F17866
RCEP A	2025	2025	11	RCEPT-A!G17866
RCEP A	2026	2026	10	RCEPT-A!H17866
RCEP A	2027	2027	9	RCEPT-A!I17866
RCEP B	2022	2022	14	B!D17866
RCEP B	2023	2023	13	B!E17866
RCEP B	2024	2024	12	B!F17866
RCEP B	2025	2025	11	B!G17866
RCEP B	2026	2026	10	B!H17866
RCEP B	2027	2027	9	B!I17866
RCEP C	2022	2022	15	C!D17864
RCEP C	2023	2023	15	C!E17864
RCEP C	2024	2024	15	C!F17864
RCEP C	2025	2025	15	C!G17864
RCEP C	2026	2026	15	C!H17864
RCEP C	2027	2027	15	C!I17864

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	14,1	D!D17863
RCEP D	2023	2023	13,1	D!E17863
RCEP D	2024	2024	12,2	D!F17863
RCEP D	2025	2025	11,3	D!G17863
RCEP D	2026	2026	10,3	D!H17863
RCEP D	2027	2027	9,4	D!I17863
RCEP E	2022	2022	14	E!D17867
RCEP E	2023	2023	13	E!E17867
RCEP E	2024	2024	12	E!F17867
RCEP E	2025	2025	11	E!G17867
RCEP E	2026	2026	10	E!H17867
RCEP E	2027	2027	9	E!I17867
RCEP F	2022	2022	14	F!D17866
RCEP F	2023	2023	13	F!E17866
RCEP F	2024	2024	12	F!F17866
RCEP F	2025	2025	11	F!G17866
RCEP F	2026	2026	10	F!H17866
RCEP F	2027	2027	9	F!I17866
VIFTA	2024	2024	13.5	VI!F16743
VIFTA	2025	2025	12	VI!G16743
VIFTA	2026	2026	10.5	VI!H16743
VIFTA	2027	2027	9	VI!I16743

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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 15%, RCEP (Annex C) 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		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 9403.20 has 2 lines; 9403.20.10 is distinguished from its siblings by: Fume cupboards.	9403.20.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 9403.20.10. 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 15% for 9403.20.10 was checked against BT2026 (cell BT2026!N18546), 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)

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.