Vietnam Tariff Intelligence

HS 9403.60.90 detail

HS code	9403.60.90
Description	Other furniture and parts thereof / - Other wooden furniture: / - - Other
Unit	chiếc
Generated	03/11/2026 00:33:38
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/94036090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	0	0%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18553
Preferential (MFN)	0	0%	73/2025/NĐ-CP	2025-03-31	BT2026!N18553
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18553
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 (-BN, KH)	0% (except BN, KH)	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(-BN, KH)	0% (except BN, 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
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
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	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E17859
ATIGA	2022	2022	0	AT!E17788
ATIGA	2023	2023	0	AT!F17788
ATIGA	2024	2024	0	AT!G17788
ATIGA	2025	2025	0	AT!H17788
ATIGA	2026	2026	0	AT!I17788
ATIGA	2027	2027	0	AT!J17788
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17844
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17844

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17844
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17844
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17844
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17844
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17845
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17845
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17845
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17845
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17845
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17845
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17850
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17807
AIFTA	30/12/2022	2022	5	AI!F17802
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G17802
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H17802
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I17802
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J17802
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K17802
VKFTA	2022	2022	0	VK!E17848
VKFTA	2023	2023	0	VK!F17848
VKFTA	2024	2024	0	VK!G17848
VKFTA	2025	2025	0	VK!H17848
VKFTA	2026	2026	0	VK!I17848
VKFTA	2027	2027	0	VK!J17848
VCFTA	2022	2022	5	VC!D17910
VCFTA	2023	2023	3	VC!E17910

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	0	VC!F17910
VCFTA	2025	2025	0	VC!G17910
VCFTA	2026	2026	0	VC!H17910
VCFTA	2027	2027	0	VC!I17910
VN-EAEU	2022	2022	0	EAV!D17888
VN-EAEU	2023	2023	0	EAV!E17888
VN-EAEU	2024	2024	0	EAV!F17888
VN-EAEU	2025	2025	0	EAV!G17888
VN-EAEU	2026	2026	0	EAV!H17888
VN-EAEU	2027	2027	0	EAV!I17888
AHKFTA	2022	2022	15	AKH!D17881
AHKFTA	2023	2023	10	AKH!E17881
AHKFTA	2024	2024	10	AKH!F17881
AHKFTA	2025	2025	5	AKH!G17881
AHKFTA	2026	2026	5	AKH!H17881
AHKFTA	2027	2027	0	AKH!I17881
EVFTA	2022	2022	2,5	EV-NK!D17911
EVFTA	2023	2023	0	EV-NK!E17911
EVFTA	2024	2024	0	EV-NK!F17911
EVFTA	2025	2025	0	EV-NK!G17911
EVFTA	2026	2026	0	EV-NK!H17911
EVFTA	2027	2027	0	EV-NK!I17911
UKVFTA	2022	2022	2,5	UKV!D17910
UKVFTA	2023	2023	0	UKV!E17910
UKVFTA	2024	2024	0	UKV!F17910
UKVFTA	2025	2025	0	UKV!G17910

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H17910
UKVFTA	2027	2027	0	UKV!I17910
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18004
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18004
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18004
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18004
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18004
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18004
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18004
RCEP A	2022	2022	22,5	RCEPT-A!D17873
RCEP A	2023	2023	20	RCEPT-A!E17873
RCEP A	2024	2024	17,5	RCEPT-A!F17873
RCEP A	2025	2025	15	RCEPT-A!G17873
RCEP A	2026	2026	12,5	RCEPT-A!H17873
RCEP A	2027	2027	10	RCEPT-A!I17873
RCEP B	2022	2022	22,5	B!D17873
RCEP B	2023	2023	20	B!E17873
RCEP B	2024	2024	17,5	B!F17873
RCEP B	2025	2025	15	B!G17873
RCEP B	2026	2026	12,5	B!H17873
RCEP B	2027	2027	10	B!I17873
RCEP C	2022	2022	22,5	C!D17871
RCEP C	2023	2023	20	C!E17871
RCEP C	2024	2024	17,5	C!F17871
RCEP C	2025	2025	15	C!G17871
RCEP C	2026	2026	12,5	C!H17871

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	10	C!I17871
RCEP D	2022	2022	22,7	D!D17870
RCEP D	2023	2023	20,5	D!E17870
RCEP D	2024	2024	18,2	D!F17870
RCEP D	2025	2025	15,9	D!G17870
RCEP D	2026	2026	13,6	D!H17870
RCEP D	2027	2027	11,4	D!I17870
RCEP E	2022	2022	22,5	E!D17874
RCEP E	2023	2023	20	E!E17874
RCEP E	2024	2024	17,5	E!F17874
RCEP E	2025	2025	15	E!G17874
RCEP E	2026	2026	12,5	E!H17874
RCEP E	2027	2027	10	E!I17874
RCEP F	2022	2022	22,5	F!D17873
RCEP F	2023	2023	20	F!E17873
RCEP F	2024	2024	17,5	F!F17873
RCEP F	2025	2025	15	F!G17873
RCEP F	2026	2026	12,5	F!H17873
RCEP F	2027	2027	10	F!I17873
VIFTA	2024	2024	21.4	VI!F16750
VIFTA	2025	2025	17.9	VI!G16750
VIFTA	2026	2026	14.3	VI!H16750
VIFTA	2027	2027	10.7	VI!I16750

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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): HH là mẫu vật thực vật rừng nguy cấp, quý hiếm			Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): thực vật thuộc các phụ lục CITES (17/2023/TT-BNNPTNT)		17/2023/TT-BNNPTNT	Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Gỗ và SP chế biến từ gỗ khi XK phải có HS lâm sản hợp pháp (01/2024/TT-BNNPTNT M21)		01/2024/TT-BNNPTNT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 5%, AIFTA 5%, RCEP (Annex A) 12.5%, RCEP (Annex B) 12.5%, RCEP (Annex C) 12.5%, RCEP (Annex E) 12.5%, RCEP (Annex F) 12.5%, RCEP (Annex D) 13.6%, VIFTA 14.3%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		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 9403.60 has 2 lines; 9403.60.90 is distinguished from its siblings by: Other.	9403.60.10 Fume cupboards	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
HS-005	BLUE	Chapter 98 equivalent exists	9403.60.90 corresponds to Chapter 98 code 9833.00.00 (specific MFN: 10%). Applies only if Chapter 98 conditions are met.	Bộ quầy tủ để làm thủ tục tại sân bay, nhà ga.	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 9403.60.90. 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 9403.60.90 was checked against BT2026 (cell BT2026!N18553), 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)
HH là mẫu vật thực vật rừng nguy cấp, quý hiếm
thực vật thuộc các phụ lục CITES (17/2023/TT-BNNPTNT)
Gỗ và SP chế biến từ gỗ khi XK phải có HS lâm sản hợp pháp (01/2024/TT-BNNPTNT M21)

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.