Vietnam Tariff Intelligence

HS 9404.29.20 detail

HS code	9404.29.20
Description	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered / - Mattresses: / - - Of other materials: / - - - Other, hyperthermia/hypothermia type
Unit	chiếc
Generated	08/11/2026 06:31:35
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/94042920/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18577
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N18577
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18577
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 (-KH)	0% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
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
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/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
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!E17884
ATIGA	2022	2022	0	AT!E17813
ATIGA	2023	2023	0	AT!F17813
ATIGA	2024	2024	0	AT!G17813
ATIGA	2025	2025	0	AT!H17813
ATIGA	2026	2026	0	AT!I17813
ATIGA	2027	2027	0	AT!J17813
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17869
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17869
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17869
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17869

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17869
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17869
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E17870
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F17870
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17870
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17870
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17870
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17870
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17875
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17832
AIFTA	30/12/2022	2022	0	AI!F17827
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17827
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17827
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17827
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17827
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17827
VKFTA	2022	2022	0	VK!E17873
VKFTA	2023	2023	0	VK!F17873
VKFTA	2024	2024	0	VK!G17873
VKFTA	2025	2025	0	VK!H17873
VKFTA	2026	2026	0	VK!I17873
VKFTA	2027	2027	0	VK!J17873
VCFTA	2022	2022	12	VC!D17935
VCFTA	2023	2023	11	VC!E17935
VCFTA	2024	2024	9	VC!F17935
VCFTA	2025	2025	7	VC!G17935

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	5	VC!H17935
VCFTA	2027	2027	4	VC!I17935
VN-EAEU	2022	2022	0	EAV!D17913
VN-EAEU	2023	2023	0	EAV!E17913
VN-EAEU	2024	2024	0	EAV!F17913
VN-EAEU	2025	2025	0	EAV!G17913
VN-EAEU	2026	2026	0	EAV!H17913
VN-EAEU	2027	2027	0	EAV!I17913
AHKFTA	2022	2022	15	AKH!D17906
AHKFTA	2023	2023	10	AKH!E17906
AHKFTA	2024	2024	10	AKH!F17906
AHKFTA	2025	2025	5	AKH!G17906
AHKFTA	2026	2026	5	AKH!H17906
AHKFTA	2027	2027	0	AKH!I17906
EVFTA	2022	2022	6,2	EV-NK!D17936
EVFTA	2023	2023	0	EV-NK!E17936
EVFTA	2024	2024	0	EV-NK!F17936
EVFTA	2025	2025	0	EV-NK!G17936
EVFTA	2026	2026	0	EV-NK!H17936
EVFTA	2027	2027	0	EV-NK!I17936
UKVFTA	2022	2022	6,2	UKV!D17935
UKVFTA	2023	2023	0	UKV!E17935
UKVFTA	2024	2024	0	UKV!F17935
UKVFTA	2025	2025	0	UKV!G17935
UKVFTA	2026	2026	0	UKV!H17935
UKVFTA	2027	2027	0	UKV!I17935

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18029
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18029
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18029
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18029
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18029
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18029
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18029
RCEP A	2022	2022	22,5	RCEPT-A!D17898
RCEP A	2023	2023	20	RCEPT-A!E17898
RCEP A	2024	2024	17,5	RCEPT-A!F17898
RCEP A	2025	2025	15	RCEPT-A!G17898
RCEP A	2026	2026	12,5	RCEPT-A!H17898
RCEP A	2027	2027	10	RCEPT-A!I17898
RCEP B	2022	2022	22,5	B!D17898
RCEP B	2023	2023	20	B!E17898
RCEP B	2024	2024	17,5	B!F17898
RCEP B	2025	2025	15	B!G17898
RCEP B	2026	2026	12,5	B!H17898
RCEP B	2027	2027	10	B!I17898
RCEP C	2022	2022	22,5	C!D17896
RCEP C	2023	2023	20	C!E17896
RCEP C	2024	2024	17,5	C!F17896
RCEP C	2025	2025	15	C!G17896
RCEP C	2026	2026	12,5	C!H17896
RCEP C	2027	2027	10	C!I17896
RCEP D	2022	2022	22,7	D!D17895

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20,5	D!E17895
RCEP D	2024	2024	18,2	D!F17895
RCEP D	2025	2025	15,9	D!G17895
RCEP D	2026	2026	13,6	D!H17895
RCEP D	2027	2027	11,4	D!I17895
RCEP E	2022	2022	22,5	E!D17899
RCEP E	2023	2023	20	E!E17899
RCEP E	2024	2024	17,5	E!F17899
RCEP E	2025	2025	15	E!G17899
RCEP E	2026	2026	12,5	E!H17899
RCEP E	2027	2027	10	E!I17899
RCEP F	2022	2022	22,5	F!D17898
RCEP F	2023	2023	20	F!E17898
RCEP F	2024	2024	17,5	F!F17898
RCEP F	2025	2025	15	F!G17898
RCEP F	2026	2026	12,5	F!H17898
RCEP F	2027	2027	10	F!I17898
VIFTA	2024	2024	21,4	VI!F16774
VIFTA	2025	2025	17.9	VI!G16774
VIFTA	2026	2026	14.3	VI!H16774
VIFTA	2027	2027	10.7	VI!I16774

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-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)		765/QĐ-BCT	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9404.29 has 3 lines; 9404.29.20 is distinguished from its siblings by: Other, hyperthermia/hypothermia type.	9404.29.10 Spring mattresses; 9404.29.90 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 9404.29.20. 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 25% for 9404.29.20 was checked against BT2026 (cell BT2026!N18577), 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

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)
DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)

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.