Vietnam Tariff Intelligence

HS 9404.40.00 detail

HS code	9404.40.00
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 / - Quilts, bedspreads, eiderdowns and duvets (comforters)
Unit	chiếc
Generated	09/11/2026 23:14:21
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/94044000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18580
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N18580
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18580
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
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(-KH, MM)(GIC)	0% (except KH, MM)	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
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VCFTA	5/0	5 / 0 (several rates)	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Needs interpretation
VIFTA	11.4/14	11.4 / 14 (several rates)	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Needs interpretation
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!E17887
ATIGA	2022	2022	0	AT!E17816
ATIGA	2023	2023	0	AT!F17816
ATIGA	2024	2024	0	AT!G17816
ATIGA	2025	2025	0	AT!H17816
ATIGA	2026	2026	0	AT!I17816
ATIGA	2027	2027	0	AT!J17816
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17872
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17872
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17872

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17872
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17872
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17872
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E17873
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F17873
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17873
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17873
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17873
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17873
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17878
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17835
AIFTA	30/12/2022	2022	0	AI!F17830
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17830
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17830
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17830
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17830
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17830
VKFTA	2022	2022	0	VK!E17876
VKFTA	2023	2023	0	VK!F17876
VKFTA	2024	2024	0	VK!G17876
VKFTA	2025	2025	0	VK!H17876
VKFTA	2026	2026	0	VK!I17876
VKFTA	2027	2027	0	VK!J17876
VCFTA	2022	2022		VC!17938
VCFTA	2023	2023		VC!17938
VCFTA	2024	2024		VC!17938

FTA	Period	Year	Source value	Source
VCFTA	2025	2025		VC!17938
VCFTA	2026	2026		VC!17938
VCFTA	2027	2027		VC!17938
VN-EAEU	2022	2022	0	EAV!D17916
VN-EAEU	2023	2023	0	EAV!E17916
VN-EAEU	2024	2024	0	EAV!F17916
VN-EAEU	2025	2025	0	EAV!G17916
VN-EAEU	2026	2026	0	EAV!H17916
VN-EAEU	2027	2027	0	EAV!I17916
AHKFTA	2022	2022	12	AKH!D17909
AHKFTA	2023	2023	8	AKH!E17909
AHKFTA	2024	2024	8	AKH!F17909
AHKFTA	2025	2025	4	AKH!G17909
AHKFTA	2026	2026	4	AKH!H17909
AHKFTA	2027	2027	0	AKH!I17909
EVFTA	2022	2022	5	EV-NK!D17939
EVFTA	2023	2023	0	EV-NK!E17939
EVFTA	2024	2024	0	EV-NK!F17939
EVFTA	2025	2025	0	EV-NK!G17939
EVFTA	2026	2026	0	EV-NK!H17939
EVFTA	2027	2027	0	EV-NK!I17939
UKVFTA	2022	2022	5	UKV!D17938
UKVFTA	2023	2023	0	UKV!E17938
UKVFTA	2024	2024	0	UKV!F17938
UKVFTA	2025	2025	0	UKV!G17938
UKVFTA	2026	2026	0	UKV!H17938

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17938
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18032
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18032
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18032
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18032
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18032
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18032
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18032
RCEP A	2022	2022	0	RCEPT-A!D17901
RCEP A	2023	2023	0	RCEPT-A!E17901
RCEP A	2024	2024	0	RCEPT-A!F17901
RCEP A	2025	2025	0	RCEPT-A!G17901
RCEP A	2026	2026	0	RCEPT-A!H17901
RCEP A	2027	2027	0	RCEPT-A!I17901
RCEP B	2022	2022	0	B!D17901
RCEP B	2023	2023	0	B!E17901
RCEP B	2024	2024	0	B!F17901
RCEP B	2025	2025	0	B!G17901
RCEP B	2026	2026	0	B!H17901
RCEP B	2027	2027	0	B!I17901
RCEP C	2022	2022	0	C!D17899
RCEP C	2023	2023	0	C!E17899
RCEP C	2024	2024	0	C!F17899
RCEP C	2025	2025	0	C!G17899
RCEP C	2026	2026	0	C!H17899
RCEP C	2027	2027	0	C!I17899

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D17898
RCEP D	2023	2023	0	D!E17898
RCEP D	2024	2024	0	D!F17898
RCEP D	2025	2025	0	D!G17898
RCEP D	2026	2026	0	D!H17898
RCEP D	2027	2027	0	D!I17898
RCEP E	2022	2022	0	E!D17902
RCEP E	2023	2023	0	E!E17902
RCEP E	2024	2024	0	E!F17902
RCEP E	2025	2025	0	E!G17902
RCEP E	2026	2026	0	E!H17902
RCEP E	2027	2027	0	E!I17902
RCEP F	2022	2022	0	F!D17901
RCEP F	2023	2023	0	F!E17901
RCEP F	2024	2024	0	F!F17901
RCEP F	2025	2025	0	F!G17901
RCEP F	2026	2026	0	F!H17901
RCEP F	2027	2027	0	F!I17901
VIFTA	2024	2024		VI!16777
VIFTA	2025	2025		VI!16777
VIFTA	2026	2026		VI!16777
VIFTA	2027	2027		VI!16777

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-010	YELLOW	Consolidated vs FTA schedule discrepancy	AKFTA: consolidated BT2026 shows "0(-KH, MM)(GIC)", the FTA schedule for period 2022 - 2027 (một mức cho cả giai đoạn) shows "0".		119/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	9404.40.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9404.40.00	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 9404.40.00. 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 20% for 9404.40.00 was checked against BT2026 (cell BT2026!N18580), 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)

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.