Vietnam Tariff Intelligence

HS 9303.90.10 detail

HS code	9303.90.10
Description	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns) / - Other: / - - Very pistols and other devices designed to project only signal flares with a calibre of 20 mm or more but excluding 23 mm and 26.5 mm
Unit	chiếc
Generated	10/11/2026 13:56:48
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/93039010/

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!K18430
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N18430
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18430
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

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
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
AANZFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Not eligible (*)
ACFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Not eligible (*)
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Not eligible (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Not eligible (*)
ATIGA	*	* not eligible	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Not eligible (*)
RCEP (Annex A)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)

RCEP (Annex B)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex D)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex E)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex F)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Not eligible (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Not eligible (*)
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)		*	AC!E17753
ATIGA	2022	2022	*	AT!E17682
ATIGA	2023	2023	*	AT!F17682
ATIGA	2024	2024	*	AT!G17682
ATIGA	2025	2025	*	AT!H17682
ATIGA	2026	2026	*	AT!I17682
ATIGA	2027	2027	*	AT!J17682
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E17738
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F17738
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G17738
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H17738

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I17738
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J17738
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E17739
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F17739
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G17739
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H17739
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I17739
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J17739
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F17744
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H17701
AIFTA	30/12/2022	2022	*	AI!F17696
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G17696
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H17696
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I17696
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J17696
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K17696
VKFTA	2022	2022	0	VK!E17742
VKFTA	2023	2023	0	VK!F17742
VKFTA	2024	2024	0	VK!G17742
VKFTA	2025	2025	0	VK!H17742
VKFTA	2026	2026	0	VK!I17742
VKFTA	2027	2027	0	VK!J17742
VCFTA	2022	2022	*	VC!D17804
VCFTA	2023	2023	*	VC!E17804
VCFTA	2024	2024	*	VC!F17804
VCFTA	2025	2025	*	VC!G17804

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	*	VC!H17804
VCFTA	2027	2027	*	VC!I17804
VN-EAEU	2022	2022	*	EAV!D17782
VN-EAEU	2023	2023	*	EAV!E17782
VN-EAEU	2024	2024	*	EAV!F17782
VN-EAEU	2025	2025	*	EAV!G17782
VN-EAEU	2026	2026	*	EAV!H17782
VN-EAEU	2027	2027	*	EAV!I17782
AHKFTA	2022	2022	*	AKH!D17775
AHKFTA	2023	2023	*	AKH!E17775
AHKFTA	2024	2024	*	AKH!F17775
AHKFTA	2025	2025	*	AKH!G17775
AHKFTA	2026	2026	*	AKH!H17775
AHKFTA	2027	2027	*	AKH!I17775
EVFTA	2022	2022	0	EV-NK!D17805
EVFTA	2023	2023	0	EV-NK!E17805
EVFTA	2024	2024	0	EV-NK!F17805
EVFTA	2025	2025	0	EV-NK!G17805
EVFTA	2026	2026	0	EV-NK!H17805
EVFTA	2027	2027	0	EV-NK!I17805
UKVFTA	2022	2022	0	UKV!D17804
UKVFTA	2023	2023	0	UKV!E17804
UKVFTA	2024	2024	0	UKV!F17804
UKVFTA	2025	2025	0	UKV!G17804
UKVFTA	2026	2026	0	UKV!H17804
UKVFTA	2027	2027	0	UKV!I17804

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17898
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17898
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17898
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17898
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17898
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17898
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17898
RCEP A	2022	2022	*	RCEPT-A!D17767
RCEP A	2023	2023	*	RCEPT-A!E17767
RCEP A	2024	2024	*	RCEPT-A!F17767
RCEP A	2025	2025	*	RCEPT-A!G17767
RCEP A	2026	2026	*	RCEPT-A!H17767
RCEP A	2027	2027	*	RCEPT-A!I17767
RCEP B	2022	2022	*	B!D17767
RCEP B	2023	2023	*	B!E17767
RCEP B	2024	2024	*	B!F17767
RCEP B	2025	2025	*	B!G17767
RCEP B	2026	2026	*	B!H17767
RCEP B	2027	2027	*	B!I17767
RCEP C	2022	2022	*	C!D17765
RCEP C	2023	2023	*	C!E17765
RCEP C	2024	2024	*	C!F17765
RCEP C	2025	2025	*	C!G17765
RCEP C	2026	2026	*	C!H17765
RCEP C	2027	2027	*	C!I17765
RCEP D	2022	2022	*	D!D17764

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	*	D!E17764
RCEP D	2024	2024	*	D!F17764
RCEP D	2025	2025	*	D!G17764
RCEP D	2026	2026	*	D!H17764
RCEP D	2027	2027	*	D!I17764
RCEP E	2022	2022	*	E!D17768
RCEP E	2023	2023	*	E!E17768
RCEP E	2024	2024	*	E!F17768
RCEP E	2025	2025	*	E!G17768
RCEP E	2026	2026	*	E!H17768
RCEP E	2027	2027	*	E!I17768
RCEP F	2022	2022	*	F!D17767
RCEP F	2023	2023	*	F!E17767
RCEP F	2024	2024	*	F!F17767
RCEP F	2025	2025	*	F!G17767
RCEP F	2026	2026	*	F!H17767
RCEP F	2027	2027	*	F!I17767
VIFTA	2024	2024	0	VI!F16649
VIFTA	2025	2025	0	VI!G16649
VIFTA	2026	2026	0	VI!H16649
VIFTA	2027	2027	0	VI!I16649

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 9303.90 has 2 lines; 9303.90.10 is distinguished from its siblings by: Very pistols and other devices designed to project only signal flares with a calibre of 20 mm or more but excluding 23 mm and 26.5 mm.	9303.90.90 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	9303.90.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9303.90.10	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 9303.90.10. 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 0% for 9303.90.10 was checked against BT2026 (cell BT2026!N18430), 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.