Vietnam Tariff Intelligence

HS 9305.91.10 detail

HS code	9305.91.10
Description	Parts and accessories of articles of headings 93.01 to 93.04 / - Other: / - - Of military weapons of heading 93.01: / - - - Of leather or of textile material
Unit	chiếc
Generated	04/11/2026 22:23:07
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/93059110/

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!K18440
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N18440
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18440
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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 (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E17765
ATIGA	2022	2022	*	AT!E17694
ATIGA	2023	2023	*	AT!F17694
ATIGA	2024	2024	*	AT!G17694
ATIGA	2025	2025	*	AT!H17694
ATIGA	2026	2026	*	AT!I17694
ATIGA	2027	2027	*	AT!J17694
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E17750
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F17750

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G17750
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H17750
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I17750
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J17750
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E17751
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F17751
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G17751
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H17751
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I17751
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J17751
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F17756
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H17713
AIFTA	30/12/2022	2022	*	AI!F17708
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G17708
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H17708
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I17708
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J17708
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K17708
VKFTA	2022	2022	0	VK!E17754
VKFTA	2023	2023	0	VK!F17754
VKFTA	2024	2024	0	VK!G17754
VKFTA	2025	2025	0	VK!H17754
VKFTA	2026	2026	0	VK!I17754
VKFTA	2027	2027	0	VK!J17754
VCFTA	2022	2022	*	VC!D17816
VCFTA	2023	2023	*	VC!E17816

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F17816
VCFTA	2025	2025	*	VC!G17816
VCFTA	2026	2026	*	VC!H17816
VCFTA	2027	2027	*	VC!I17816
VN-EAEU	2022	2022	*	EAV!D17794
VN-EAEU	2023	2023	*	EAV!E17794
VN-EAEU	2024	2024	*	EAV!F17794
VN-EAEU	2025	2025	*	EAV!G17794
VN-EAEU	2026	2026	*	EAV!H17794
VN-EAEU	2027	2027	*	EAV!I17794
AHKFTA	2022	2022	*	AKH!D17787
AHKFTA	2023	2023	*	AKH!E17787
AHKFTA	2024	2024	*	AKH!F17787
AHKFTA	2025	2025	*	AKH!G17787
AHKFTA	2026	2026	*	AKH!H17787
AHKFTA	2027	2027	*	AKH!I17787
EVFTA	2022	2022	0	EV-NK!D17817
EVFTA	2023	2023	0	EV-NK!E17817
EVFTA	2024	2024	0	EV-NK!F17817
EVFTA	2025	2025	0	EV-NK!G17817
EVFTA	2026	2026	0	EV-NK!H17817
EVFTA	2027	2027	0	EV-NK!I17817
UKVFTA	2022	2022	0	UKV!D17816
UKVFTA	2023	2023	0	UKV!E17816
UKVFTA	2024	2024	0	UKV!F17816
UKVFTA	2025	2025	0	UKV!G17816

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H17816
UKVFTA	2027	2027	0	UKV!I17816
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17910
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17910
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17910
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17910
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17910
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17910
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17910
RCEP A	2022	2022	*	RCEPT-A!D17779
RCEP A	2023	2023	*	RCEPT-A!E17779
RCEP A	2024	2024	*	RCEPT-A!F17779
RCEP A	2025	2025	*	RCEPT-A!G17779
RCEP A	2026	2026	*	RCEPT-A!H17779
RCEP A	2027	2027	*	RCEPT-A!I17779
RCEP B	2022	2022	*	B!D17779
RCEP B	2023	2023	*	B!E17779
RCEP B	2024	2024	*	B!F17779
RCEP B	2025	2025	*	B!G17779
RCEP B	2026	2026	*	B!H17779
RCEP B	2027	2027	*	B!I17779
RCEP C	2022	2022	*	C!D17777
RCEP C	2023	2023	*	C!E17777
RCEP C	2024	2024	*	C!F17777
RCEP C	2025	2025	*	C!G17777
RCEP C	2026	2026	*	C!H17777

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I17777
RCEP D	2022	2022	*	D!D17776
RCEP D	2023	2023	*	D!E17776
RCEP D	2024	2024	*	D!F17776
RCEP D	2025	2025	*	D!G17776
RCEP D	2026	2026	*	D!H17776
RCEP D	2027	2027	*	D!I17776
RCEP E	2022	2022	*	E!D17780
RCEP E	2023	2023	*	E!E17780
RCEP E	2024	2024	*	E!F17780
RCEP E	2025	2025	*	E!G17780
RCEP E	2026	2026	*	E!H17780
RCEP E	2027	2027	*	E!I17780
RCEP F	2022	2022	*	F!D17779
RCEP F	2023	2023	*	F!E17779
RCEP F	2024	2024	*	F!F17779
RCEP F	2025	2025	*	F!G17779
RCEP F	2026	2026	*	F!H17779
RCEP F	2027	2027	*	F!I17779
VIFTA	2024	2024	0	VI!F16659
VIFTA	2025	2025	0	VI!G16659
VIFTA	2026	2026	0	VI!H16659
VIFTA	2027	2027	0	VI!I16659

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): Cấm XK, NK thuộc QLCN của BQP (173/2018/TT-BQP)		173/2018/TT-BQP	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9305.91 has 2 lines; 9305.91.10 is distinguished from its siblings by: Of leather or of textile material.	9305.91.90 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 9305.91.10. 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 9305.91.10 was checked against BT2026 (cell BT2026!N18440), 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
Cấm XK, NK thuộc QLCN của BQP (173/2018/TT-BQP)

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.