Vietnam Tariff Intelligence

HS 9306.90.90 detail

HS code	9306.90.90
Description	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads / - Other: / - - Other
Unit	chiếc
Generated	09/11/2026 01:18:34
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/93069090/

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!K18464
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N18464
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18464
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!E17790
ATIGA	2022	2022	*	AT!E17719
ATIGA	2023	2023	*	AT!F17719
ATIGA	2024	2024	*	AT!G17719
ATIGA	2025	2025	*	AT!H17719
ATIGA	2026	2026	*	AT!I17719
ATIGA	2027	2027	*	AT!J17719
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E17775
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F17775

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G17775
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H17775
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I17775
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J17775
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E17776
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F17776
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G17776
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H17776
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I17776
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J17776
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F17781
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H17738
AIFTA	30/12/2022	2022	*	AI!F17733
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G17733
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H17733
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I17733
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J17733
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K17733
VKFTA	2022	2022	0	VK!E17779
VKFTA	2023	2023	0	VK!F17779
VKFTA	2024	2024	0	VK!G17779
VKFTA	2025	2025	0	VK!H17779
VKFTA	2026	2026	0	VK!I17779
VKFTA	2027	2027	0	VK!J17779
VCFTA	2022	2022	*	VC!D17841
VCFTA	2023	2023	*	VC!E17841

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F17841
VCFTA	2025	2025	*	VC!G17841
VCFTA	2026	2026	*	VC!H17841
VCFTA	2027	2027	*	VC!I17841
VN-EAEU	2022	2022	*	EAV!D17819
VN-EAEU	2023	2023	*	EAV!E17819
VN-EAEU	2024	2024	*	EAV!F17819
VN-EAEU	2025	2025	*	EAV!G17819
VN-EAEU	2026	2026	*	EAV!H17819
VN-EAEU	2027	2027	*	EAV!I17819
AHKFTA	2022	2022	*	AKH!D17812
AHKFTA	2023	2023	*	AKH!E17812
AHKFTA	2024	2024	*	AKH!F17812
AHKFTA	2025	2025	*	AKH!G17812
AHKFTA	2026	2026	*	AKH!H17812
AHKFTA	2027	2027	*	AKH!I17812
EVFTA	2022	2022	0	EV-NK!D17842
EVFTA	2023	2023	0	EV-NK!E17842
EVFTA	2024	2024	0	EV-NK!F17842
EVFTA	2025	2025	0	EV-NK!G17842
EVFTA	2026	2026	0	EV-NK!H17842
EVFTA	2027	2027	0	EV-NK!I17842
UKVFTA	2022	2022	0	UKV!D17841
UKVFTA	2023	2023	0	UKV!E17841
UKVFTA	2024	2024	0	UKV!F17841
UKVFTA	2025	2025	0	UKV!G17841

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H17841
UKVFTA	2027	2027	0	UKV!I17841
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17935
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17935
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17935
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17935
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17935
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17935
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17935
RCEP A	2022	2022	*	RCEPT-A!D17804
RCEP A	2023	2023	*	RCEPT-A!E17804
RCEP A	2024	2024	*	RCEPT-A!F17804
RCEP A	2025	2025	*	RCEPT-A!G17804
RCEP A	2026	2026	*	RCEPT-A!H17804
RCEP A	2027	2027	*	RCEPT-A!I17804
RCEP B	2022	2022	*	B!D17804
RCEP B	2023	2023	*	B!E17804
RCEP B	2024	2024	*	B!F17804
RCEP B	2025	2025	*	B!G17804
RCEP B	2026	2026	*	B!H17804
RCEP B	2027	2027	*	B!I17804
RCEP C	2022	2022	*	C!D17802
RCEP C	2023	2023	*	C!E17802
RCEP C	2024	2024	*	C!F17802
RCEP C	2025	2025	*	C!G17802
RCEP C	2026	2026	*	C!H17802

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I17802
RCEP D	2022	2022	*	D!D17801
RCEP D	2023	2023	*	D!E17801
RCEP D	2024	2024	*	D!F17801
RCEP D	2025	2025	*	D!G17801
RCEP D	2026	2026	*	D!H17801
RCEP D	2027	2027	*	D!I17801
RCEP E	2022	2022	*	E!D17805
RCEP E	2023	2023	*	E!E17805
RCEP E	2024	2024	*	E!F17805
RCEP E	2025	2025	*	E!G17805
RCEP E	2026	2026	*	E!H17805
RCEP E	2027	2027	*	E!I17805
RCEP F	2022	2022	*	F!D17804
RCEP F	2023	2023	*	F!E17804
RCEP F	2024	2024	*	F!F17804
RCEP F	2025	2025	*	F!G17804
RCEP F	2026	2026	*	F!H17804
RCEP F	2027	2027	*	F!I17804
VIFTA	2024	2024	0	VI!F16683
VIFTA	2025	2025	0	VI!G16683
VIFTA	2026	2026	0	VI!H16683
VIFTA	2027	2027	0	VI!I16683

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
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): DM SPHH nhóm 2 (9981/QĐ-BCA 2019)		9981/QĐ-BCA	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): SP HH nhóm 2 (9981/QĐ-BCA 2019)*		9981/QĐ-BCA	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 9306.90 has 2 lines; 9306.90.90 is distinguished from its siblings by: Other.	9306.90.10 Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof	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	9306.90.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9306.90.90	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 9306.90.90. 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 9306.90.90 was checked against BT2026 (cell BT2026!N18464), 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)*
DM SPHH nhóm 2 (9981/QĐ-BCA 2019)
SP HH nhóm 2 (9981/QĐ-BCA 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.