Vietnam Tariff Intelligence

HS 9401.71.00 detail

HS code	9401.71.00
Description	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof / - Other seats, with metal frames: / - - Upholstered
Unit	chiếc
Generated	03/11/2026 14:14:45
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/94017100/

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!K18514
Preferential (MFN)	25	25%	73/2025/NĐ-CP	2025-03-31	BT2026!N18514
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18514
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 (-KH)	0% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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)	0% (except KH)	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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VCFTA	6	6%	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E17818
ATIGA	2022	2022	0	AT!E17747
ATIGA	2023	2023	0	AT!F17747
ATIGA	2024	2024	0	AT!G17747
ATIGA	2025	2025	0	AT!H17747
ATIGA	2026	2026	0	AT!I17747
ATIGA	2027	2027	0	AT!J17747
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17803
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17803
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17803

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17803
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17803
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17803
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E17804
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F17804
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17804
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17804
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17804
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17804
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17809
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17766
AIFTA	30/12/2022	2022	5	AI!F17761
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G17761
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H17761
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I17761
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J17761
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K17761
VKFTA	2022	2022	0	VK!E17807
VKFTA	2023	2023	0	VK!F17807
VKFTA	2024	2024	0	VK!G17807
VKFTA	2025	2025	0	VK!H17807
VKFTA	2026	2026	0	VK!I17807
VKFTA	2027	2027	0	VK!J17807
VCFTA	2022	2022	14	VC!D17869
VCFTA	2023	2023	12	VC!E17869
VCFTA	2024	2024	10	VC!F17869

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	8	VC!G17869
VCFTA	2026	2026	6	VC!H17869
VCFTA	2027	2027	4	VC!I17869
VN-EAEU	2022	2022	6,8	EAV!D17847
VN-EAEU	2023	2023	4,5	EAV!E17847
VN-EAEU	2024	2024	2,3	EAV!F17847
VN-EAEU	2025	2025	0	EAV!G17847
VN-EAEU	2026	2026	0	EAV!H17847
VN-EAEU	2027	2027	0	EAV!I17847
AHKFTA	2022	2022	15	AKH!D17840
AHKFTA	2023	2023	10	AKH!E17840
AHKFTA	2024	2024	10	AKH!F17840
AHKFTA	2025	2025	5	AKH!G17840
AHKFTA	2026	2026	5	AKH!H17840
AHKFTA	2027	2027	0	AKH!I17840
EVFTA	2022	2022	6,2	EV-NK!D17870
EVFTA	2023	2023	0	EV-NK!E17870
EVFTA	2024	2024	0	EV-NK!F17870
EVFTA	2025	2025	0	EV-NK!G17870
EVFTA	2026	2026	0	EV-NK!H17870
EVFTA	2027	2027	0	EV-NK!I17870
UKVFTA	2022	2022	6,2	UKV!D17869
UKVFTA	2023	2023	0	UKV!E17869
UKVFTA	2024	2024	0	UKV!F17869
UKVFTA	2025	2025	0	UKV!G17869
UKVFTA	2026	2026	0	UKV!H17869

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17869
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17963
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17963
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17963
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17963
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17963
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17963
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17963
RCEP A	2022	2022	22,5	RCEPT-A!D17832
RCEP A	2023	2023	20	RCEPT-A!E17832
RCEP A	2024	2024	17,5	RCEPT-A!F17832
RCEP A	2025	2025	15	RCEPT-A!G17832
RCEP A	2026	2026	12,5	RCEPT-A!H17832
RCEP A	2027	2027	10	RCEPT-A!I17832
RCEP B	2022	2022	22,5	B!D17832
RCEP B	2023	2023	20	B!E17832
RCEP B	2024	2024	17,5	B!F17832
RCEP B	2025	2025	15	B!G17832
RCEP B	2026	2026	12,5	B!H17832
RCEP B	2027	2027	10	B!I17832
RCEP C	2022	2022	22,5	C!D17830
RCEP C	2023	2023	20	C!E17830
RCEP C	2024	2024	17,5	C!F17830
RCEP C	2025	2025	15	C!G17830
RCEP C	2026	2026	12,5	C!H17830
RCEP C	2027	2027	10	C!I17830

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22,7	D!D17829
RCEP D	2023	2023	20,5	D!E17829
RCEP D	2024	2024	18,2	D!F17829
RCEP D	2025	2025	15,9	D!G17829
RCEP D	2026	2026	13,6	D!H17829
RCEP D	2027	2027	11,4	D!I17829
RCEP E	2022	2022	22,5	E!D17833
RCEP E	2023	2023	20	E!E17833
RCEP E	2024	2024	17,5	E!F17833
RCEP E	2025	2025	15	E!G17833
RCEP E	2026	2026	12,5	E!H17833
RCEP E	2027	2027	10	E!I17833
RCEP F	2022	2022	22,5	F!D17832
RCEP F	2023	2023	20	F!E17832
RCEP F	2024	2024	17,5	F!F17832
RCEP F	2025	2025	15	F!G17832
RCEP F	2026	2026	12,5	F!H17832
RCEP F	2027	2027	10	F!I17832
VIFTA	2024	2024	21.4	VI!F16711
VIFTA	2025	2025	17.9	VI!G16711
VIFTA	2026	2026	14.3	VI!H16711
VIFTA	2027	2027	10.7	VI!I16711

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
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-003	YELLOW	Trade remedy exists for other origins	Anti-dumping: Bàn, ghế – applies to CN (235/QĐ-BCT). The selected origin is not listed, but circumvention risk should be considered.	TR-01 · Áp thuế chống bán phá giá đối với Bàn, ghế (CN)	235/QĐ-BCT	Keep evidence of true origin and actual producer.	Basis: HT + BT2026 item policy column (source); detailed scope not verified
DQ-001	GREEN	MFN rate present in the source	The MFN rate 25% for 9401.71.00 was checked against BT2026 (cell BT2026!N18514), basis 73/2025/NĐ-CP.		73/2025/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)
Áp thuế CBPG Bàn, ghế (CN) (235/QĐ-BCT-2023)

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.