Vietnam Tariff Intelligence

HS 9401.79.90 detail

HS code	9401.79.90
Description	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof / - Other seats, with metal frames: / - - Other: / - - - Other
Unit	chiếc
Generated	06/11/2026 17:25:42
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/94017990/

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!K18517
Preferential (MFN)	25	25%	73/2025/NĐ-CP	2025-03-31	BT2026!N18517
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18517
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	17.5	17.5%	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!E17821
ATIGA	2022	2022	0	AT!E17750
ATIGA	2023	2023	0	AT!F17750
ATIGA	2024	2024	0	AT!G17750
ATIGA	2025	2025	0	AT!H17750
ATIGA	2026	2026	0	AT!I17750
ATIGA	2027	2027	0	AT!J17750
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17806
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17806
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17806

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17806
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17806
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17806
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E17807
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F17807
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17807
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17807
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17807
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17807
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17812
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17769
AIFTA	30/12/2022	2022	5	AI!F17764
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G17764
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H17764
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I17764
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J17764
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K17764
VKFTA	2022	2022	0	VK!E17810
VKFTA	2023	2023	0	VK!F17810
VKFTA	2024	2024	0	VK!G17810
VKFTA	2025	2025	0	VK!H17810
VKFTA	2026	2026	0	VK!I17810
VKFTA	2027	2027	0	VK!J17810
VCFTA	2022	2022	14	VC!D17872
VCFTA	2023	2023	12	VC!E17872
VCFTA	2024	2024	10	VC!F17872

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	8	VC!G17872
VCFTA	2026	2026	6	VC!H17872
VCFTA	2027	2027	4	VC!I17872
VN-EAEU	2022	2022	0	EAV!D17850
VN-EAEU	2023	2023	0	EAV!E17850
VN-EAEU	2024	2024	0	EAV!F17850
VN-EAEU	2025	2025	0	EAV!G17850
VN-EAEU	2026	2026	0	EAV!H17850
VN-EAEU	2027	2027	0	EAV!I17850
AHKFTA	2022	2022	15	AKH!D17843
AHKFTA	2023	2023	10	AKH!E17843
AHKFTA	2024	2024	10	AKH!F17843
AHKFTA	2025	2025	5	AKH!G17843
AHKFTA	2026	2026	5	AKH!H17843
AHKFTA	2027	2027	0	AKH!I17843
EVFTA	2022	2022	6,2	EV-NK!D17873
EVFTA	2023	2023	0	EV-NK!E17873
EVFTA	2024	2024	0	EV-NK!F17873
EVFTA	2025	2025	0	EV-NK!G17873
EVFTA	2026	2026	0	EV-NK!H17873
EVFTA	2027	2027	0	EV-NK!I17873
UKVFTA	2022	2022	6,2	UKV!D17872
UKVFTA	2023	2023	0	UKV!E17872
UKVFTA	2024	2024	0	UKV!F17872
UKVFTA	2025	2025	0	UKV!G17872
UKVFTA	2026	2026	0	UKV!H17872

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17872
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17966
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17966
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17966
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17966
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17966
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17966
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17966
RCEP A	2022	2022	22,5	RCEPT-A!D17835
RCEP A	2023	2023	20	RCEPT-A!E17835
RCEP A	2024	2024	17,5	RCEPT-A!F17835
RCEP A	2025	2025	15	RCEPT-A!G17835
RCEP A	2026	2026	12,5	RCEPT-A!H17835
RCEP A	2027	2027	10	RCEPT-A!I17835
RCEP B	2022	2022	22,5	B!D17835
RCEP B	2023	2023	20	B!E17835
RCEP B	2024	2024	17,5	B!F17835
RCEP B	2025	2025	15	B!G17835
RCEP B	2026	2026	12,5	B!H17835
RCEP B	2027	2027	10	B!I17835
RCEP C	2022	2022	22,5	C!D17833
RCEP C	2023	2023	20	C!E17833
RCEP C	2024	2024	17,5	C!F17833
RCEP C	2025	2025	15	C!G17833
RCEP C	2026	2026	12,5	C!H17833
RCEP C	2027	2027	10	C!I17833

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22,7	D!D17832
RCEP D	2023	2023	20,5	D!E17832
RCEP D	2024	2024	18,2	D!F17832
RCEP D	2025	2025	15,9	D!G17832
RCEP D	2026	2026	13,6	D!H17832
RCEP D	2027	2027	11,4	D!I17832
RCEP E	2022	2022	22,5	E!D17836
RCEP E	2023	2023	20	E!E17836
RCEP E	2024	2024	17,5	E!F17836
RCEP E	2025	2025	15	E!G17836
RCEP E	2026	2026	12,5	E!H17836
RCEP E	2027	2027	10	E!I17836
RCEP F	2022	2022	22,5	F!D17835
RCEP F	2023	2023	20	F!E17835
RCEP F	2024	2024	17,5	F!F17835
RCEP F	2025	2025	15	F!G17835
RCEP F	2026	2026	12,5	F!H17835
RCEP F	2027	2027	10	F!I17835
VIFTA	2024	2024	22.5	VI!F16714
VIFTA	2025	2025	20	VI!G16714
VIFTA	2026	2026	17.5	VI!H16714
VIFTA	2027	2027	15	VI!I16714

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9401.79 has 2 lines; 9401.79.90 is distinguished from its siblings by: Other.	9401.79.10 With backrest and/or the seat made of rattan	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-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 9401.79.90 was checked against BT2026 (cell BT2026!N18517), 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.