Vietnam Tariff Intelligence

HS 9403.20.90 detail

HS code	9403.20.90
Description	Other furniture and parts thereof / - Other metal furniture: / - - Other
Unit	chiếc
Generated	26/11/2026 12:04:22
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://www.vietnamtariff.com/hs-code/94032090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18547
Preferential (MFN)	10	10%	73/2025/NĐ-CP	2025-03-31	BT2026!N18547
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18547
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
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
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/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
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	6,7	6.7%	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 E)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	6,9	6.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	7	7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	10	10%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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)		5	AC!E17853
ATIGA	2022	2022	0	AT!E17782
ATIGA	2023	2023	0	AT!F17782
ATIGA	2024	2024	0	AT!G17782
ATIGA	2025	2025	0	AT!H17782
ATIGA	2026	2026	0	AT!I17782
ATIGA	2027	2027	0	AT!J17782
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17838
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17838
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17838

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17838
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17838
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17838
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17839
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17839
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17839
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17839
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17839
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17839
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17844
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17801
AIFTA	30/12/2022	2022	5	AI!F17796
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G17796
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H17796
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I17796
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J17796
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K17796
VKFTA	2022	2022	0	VK!E17842
VKFTA	2023	2023	0	VK!F17842
VKFTA	2024	2024	0	VK!G17842
VKFTA	2025	2025	0	VK!H17842
VKFTA	2026	2026	0	VK!I17842
VKFTA	2027	2027	0	VK!J17842
VCFTA	2022	2022	2	VC!D17904
VCFTA	2023	2023	1	VC!E17904
VCFTA	2024	2024	0	VC!F17904

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17904
VCFTA	2026	2026	0	VC!H17904
VCFTA	2027	2027	0	VC!I17904
VN-EAEU	2022	2022	0	EAV!D17882
VN-EAEU	2023	2023	0	EAV!E17882
VN-EAEU	2024	2024	0	EAV!F17882
VN-EAEU	2025	2025	0	EAV!G17882
VN-EAEU	2026	2026	0	EAV!H17882
VN-EAEU	2027	2027	0	EAV!I17882
AHKFTA	2022	2022	10	AKH!D17875
AHKFTA	2023	2023	10	AKH!E17875
AHKFTA	2024	2024	10	AKH!F17875
AHKFTA	2025	2025	10	AKH!G17875
AHKFTA	2026	2026	10	AKH!H17875
AHKFTA	2027	2027	10	AKH!I17875
EVFTA	2022	2022	2,5	EV-NK!D17905
EVFTA	2023	2023	0	EV-NK!E17905
EVFTA	2024	2024	0	EV-NK!F17905
EVFTA	2025	2025	0	EV-NK!G17905
EVFTA	2026	2026	0	EV-NK!H17905
EVFTA	2027	2027	0	EV-NK!I17905
UKVFTA	2022	2022	2,5	UKV!D17904
UKVFTA	2023	2023	0	UKV!E17904
UKVFTA	2024	2024	0	UKV!F17904
UKVFTA	2025	2025	0	UKV!G17904
UKVFTA	2026	2026	0	UKV!H17904

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17904
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17998
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17998
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17998
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17998
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17998
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17998
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17998
RCEP A	2022	2022	9,3	RCEPT-A!D17867
RCEP A	2023	2023	8,7	RCEPT-A!E17867
RCEP A	2024	2024	8	RCEPT-A!F17867
RCEP A	2025	2025	7,3	RCEPT-A!G17867
RCEP A	2026	2026	6,7	RCEPT-A!H17867
RCEP A	2027	2027	6	RCEPT-A!I17867
RCEP B	2022	2022	9,3	B!D17867
RCEP B	2023	2023	8,7	B!E17867
RCEP B	2024	2024	8	B!F17867
RCEP B	2025	2025	7,3	B!G17867
RCEP B	2026	2026	6,7	B!H17867
RCEP B	2027	2027	6	B!I17867
RCEP C	2022	2022	10	C!D17865
RCEP C	2023	2023	10	C!E17865
RCEP C	2024	2024	10	C!F17865
RCEP C	2025	2025	10	C!G17865
RCEP C	2026	2026	10	C!H17865
RCEP C	2027	2027	10	C!I17865

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,4	D!D17864
RCEP D	2023	2023	8,8	D!E17864
RCEP D	2024	2024	8,1	D!F17864
RCEP D	2025	2025	7,5	D!G17864
RCEP D	2026	2026	6,9	D!H17864
RCEP D	2027	2027	6,3	D!I17864
RCEP E	2022	2022	9,3	E!D17868
RCEP E	2023	2023	8,7	E!E17868
RCEP E	2024	2024	8	E!F17868
RCEP E	2025	2025	7,3	E!G17868
RCEP E	2026	2026	6,7	E!H17868
RCEP E	2027	2027	6	E!I17868
RCEP F	2022	2022	9,3	F!D17867
RCEP F	2023	2023	8,7	F!E17867
RCEP F	2024	2024	8	F!F17867
RCEP F	2025	2025	7,3	F!G17867
RCEP F	2026	2026	6,7	F!H17867
RCEP F	2027	2027	6	F!I17867
VIFTA	2024	2024	9	VI!F16744
VIFTA	2025	2025	8	VI!G16744
VIFTA	2026	2026	7	VI!H16744
VIFTA	2027	2027	6	VI!I16744

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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 10%, RCEP (Annex C) 10%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9403.20 has 2 lines; 9403.20.90 is distinguished from its siblings by: Other.	9403.20.10 Fume cupboards	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 9403.20.90. 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 10% for 9403.20.90 was checked against BT2026 (cell BT2026!N18547), 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)

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.