Vietnam Tariff Intelligence

# Détail du SH 9401.99.30

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|---|---|
| **Code SH** | 9401.99.30 |
| **Description** | Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof / - Parts: / - - Other: / - - - Of seats of subheading 9401.31.00 and 9401.39.00 |
| **Unité** | chiếc |
| **Généré le** | 03/11/2026 20:46:51 |
| **Version des données** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Statut de vérification** | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée. |
| **Lien** | https://vietnamtariff.com/hs-code/94019930/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 30 | 30% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K18526 |
| Préférentiel (NPF) | 20 | 20% | 73/2025/NĐ-CP | 2025-03-31 | BT2026!N18526 |
| TVA | 8/10 | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q18526 |
| Taxe spéciale de consommation | | Aucune donnée | | | |
| Taxe environnementale | | Aucune donnée | | | |
| Droit d'exportation | | Aucune donnée | | | |
| Taux à l'exportation CPTPP | | Aucune donnée | | | |
| Taux à l'exportation EVFTA | | Aucune donnée | | | |
| Taux à l'exportation UKVFTA | | Aucune donnée | | | |

## Taux préférentiels spéciaux (ALE) – 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| ACFTA | 0 (-CN) | 0% (sauf CN) | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0(-PH) | 0% (sauf PH) | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tarif consolidé BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tarif consolidé BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tarif consolidé BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tarif consolidé BT2026 |  | S | 206/2025/NĐ-CP | Ad valorem |
| AIFTA | 5 | 5% | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| VIFTA | 14 | 14% | Tarif consolidé BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| RCEP (Annexe B) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Aucune donnée | Aucune donnée | | S | 56/2026/NĐ-CP | Aucune donnée |
| VNCU | | Aucune donnée | Aucune donnée | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |
| AHKFTA | * | * non éligible | Tarif consolidé BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Non éligible (*) |
| RCEP (Annexe C) | * | * non éligible | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non éligible (*) |

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E17830 |
| ATIGA | 2022 | 2022 | 0 | AT!E17759 |
| ATIGA | 2023 | 2023 | 0 | AT!F17759 |
| ATIGA | 2024 | 2024 | 0 | AT!G17759 |
| ATIGA | 2025 | 2025 | 0 | AT!H17759 |
| ATIGA | 2026 | 2026 | 0 | AT!I17759 |
| ATIGA | 2027 | 2027 | 0 | AT!J17759 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 1 | AJ!E17815 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F17815 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G17815 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H17815 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I17815 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J17815 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E17816 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F17816 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G17816 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H17816 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I17816 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J17816 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F17821 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H17778 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F17773 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G17773 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H17773 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I17773 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J17773 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K17773 |
| VKFTA | 2022 | 2022 | 0 | VK!E17819 |
| VKFTA | 2023 | 2023 | 0 | VK!F17819 |
| VKFTA | 2024 | 2024 | 0 | VK!G17819 |
| VKFTA | 2025 | 2025 | 0 | VK!H17819 |
| VKFTA | 2026 | 2026 | 0 | VK!I17819 |
| VKFTA | 2027 | 2027 | 0 | VK!J17819 |
| VCFTA | 2022 | 2022 | 4 | VC!D17881 |
| VCFTA | 2023 | 2023 | 2 | VC!E17881 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2024 | 2024 | 0 | VC!F17881 |
| VCFTA | 2025 | 2025 | 0 | VC!G17881 |
| VCFTA | 2026 | 2026 | 0 | VC!H17881 |
| VCFTA | 2027 | 2027 | 0 | VC!I17881 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D17859 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E17859 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F17859 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G17859 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H17859 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I17859 |
| AHKFTA | 2022 | 2022 | * | AKH!D17852 |
| AHKFTA | 2023 | 2023 | * | AKH!E17852 |
| AHKFTA | 2024 | 2024 | * | AKH!F17852 |
| AHKFTA | 2025 | 2025 | * | AKH!G17852 |
| AHKFTA | 2026 | 2026 | * | AKH!H17852 |
| AHKFTA | 2027 | 2027 | * | AKH!I17852 |
| EVFTA | 2022 | 2022 | 5 | EV-NK!D17882 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E17882 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F17882 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G17882 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H17882 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I17882 |
| UKVFTA | 2022 | 2022 | 5 | UKV!D17881 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E17881 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F17881 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G17881 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 0 | UKV!H17881 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I17881 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D17975 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E17975 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F17975 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G17975 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H17975 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I17975 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J17975 |
| RCEP A | 2022 | 2022 | 20 | RCEPT-A!D17844 |
| RCEP A | 2023 | 2023 | 20 | RCEPT-A!E17844 |
| RCEP A | 2024 | 2024 | 20 | RCEPT-A!F17844 |
| RCEP A | 2025 | 2025 | 20 | RCEPT-A!G17844 |
| RCEP A | 2026 | 2026 | 20 | RCEPT-A!H17844 |
| RCEP A | 2027 | 2027 | 20 | RCEPT-A!I17844 |
| RCEP B | 2022 | 2022 | 20 | B!D17844 |
| RCEP B | 2023 | 2023 | 20 | B!E17844 |
| RCEP B | 2024 | 2024 | 20 | B!F17844 |
| RCEP B | 2025 | 2025 | 20 | B!G17844 |
| RCEP B | 2026 | 2026 | 20 | B!H17844 |
| RCEP B | 2027 | 2027 | 20 | B!I17844 |
| RCEP C | 2022 | 2022 | * | C!D17842 |
| RCEP C | 2023 | 2023 | * | C!E17842 |
| RCEP C | 2024 | 2024 | * | C!F17842 |
| RCEP C | 2025 | 2025 | * | C!G17842 |
| RCEP C | 2026 | 2026 | * | C!H17842 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP C | 2027 | 2027 | * | C!I17842 |
| RCEP D | 2022 | 2022 | 20 | D!D17841 |
| RCEP D | 2023 | 2023 | 20 | D!E17841 |
| RCEP D | 2024 | 2024 | 20 | D!F17841 |
| RCEP D | 2025 | 2025 | 20 | D!G17841 |
| RCEP D | 2026 | 2026 | 20 | D!H17841 |
| RCEP D | 2027 | 2027 | 20 | D!I17841 |
| RCEP E | 2022 | 2022 | 20 | E!D17845 |
| RCEP E | 2023 | 2023 | 20 | E!E17845 |
| RCEP E | 2024 | 2024 | 20 | E!F17845 |
| RCEP E | 2025 | 2025 | 20 | E!G17845 |
| RCEP E | 2026 | 2026 | 20 | E!H17845 |
| RCEP E | 2027 | 2027 | 20 | E!I17845 |
| RCEP F | 2022 | 2022 | 20 | F!D17844 |
| RCEP F | 2023 | 2023 | 20 | F!E17844 |
| RCEP F | 2024 | 2024 | 20 | F!F17844 |
| RCEP F | 2025 | 2025 | 20 | F!G17844 |
| RCEP F | 2026 | 2026 | 20 | F!H17844 |
| RCEP F | 2027 | 2027 | 20 | F!I17844 |
| VIFTA | 2024 | 2024 | 18 | VI!F16723 |
| VIFTA | 2025 | 2025 | 16 | VI!G16723 |
| VIFTA | 2026 | 2026 | 14 | VI!H16723 |
| VIFTA | 2027 | 2027 | 12 | VI!I16723 |

## Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|
| FTA-013 | YELLOW | FTA rate not lower than MFN | RCEP (Annexe A) 20%, RCEP (Annexe B) 20%, RCEP (Annexe D) 20%, RCEP (Annexe E) 20%, RCEP (Annexe F) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving. | MFN 20% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Non vérifié – contrôle nécessaire |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 9401.99 has 6 lines; 9401.99.30 is distinguished from its siblings by: Of seats of subheading 9401.31.00 and 9401.39.00. | 9401.99.10 Of seats of subheading 9401.10.00; 9401.99.21 Headrest stiffeners and armrests for seats of subheading 9401.20.10; 9401.99.29 Other; 9401.99.91 Of plastics; 9401.99.99 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non vérifié – contrôle nécessaire |
| HS-004 | YELLOW | HS code introduced in the 2023 nomenclature | 9401.99.30 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 9401.99.30 | 31/2022/TT-BTC | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table. | Non vérifié – contrôle nécessaire |
| 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. | Non vérifié – contrôle nécessaire |
| 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). | Non vérifié – contrôle nécessaire |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 9401.99.30. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non vérifié – contrôle nécessaire |

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 20% for 9401.99.30 was checked against BT2026 (cell BT2026!N18526), 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. | Vérifié par rapport au fichier tarifaire source |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.