

Dettaglio SA 9401.99.21

|                      |                                                                                                                                                                                                                                                  |
|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Codice SA            | 9401.99.21                                                                                                                                                                                                                                       |
| Descrizione          | Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof / - Parts: / - - Other: / - - - Of seats of subheading 9401.20: / - - - - Headrest stiffeners and armrests for seats of subheading 9401.20.10 |
| Unità                | chiếc                                                                                                                                                                                                                                            |
| Generato il          | 31/10/2026 23:39:25                                                                                                                                                                                                                              |
| Versione dei dati    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                       |
| Stato della verifica | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata.                                                                                                                     |
| Link                 | <a href="https://vietnamtariff.com/hs-code/94019921/">https://vietnamtariff.com/hs-code/94019921/</a>                                                                                                                                            |

Imposte applicabili nel 2026

| Regime tariffario                | Valore di origine | Aliquota              | Base giuridica | in vigore  | Fonte         |
|----------------------------------|-------------------|-----------------------|----------------|------------|---------------|
| Dazio all'importazione ordinario | 30                | 30%                   | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K18524 |
| Preferenziale (NPF)              | 20                | 20%                   | 73/2025/NĐ-CP  | 2025-03-31 | BT2026!N18524 |
| IVA                              | 8/10              | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q18524 |
| Imposta speciale sui consumi     |                   | Nessun dato           |                |            |               |
| Imposta ambientale               |                   | Nessun dato           |                |            |               |
| Dazio all'esportazione           |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione CPTPP  |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione EVFTA  |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione UKVFTA |                   | Nessun dato           |                |            |               |

Aliquote preferenziali speciali (ALS) - 2026

| FTA     | Valore di origine | Aliquota | Base dei dati                 | Periodo                                | Prova dell'origine | Base giuridica | Stato      |
|---------|-------------------|----------|-------------------------------|----------------------------------------|--------------------|----------------|------------|
| AANZFTA | 0                 | 0%       | Tariffa consolidata<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ               | 121/2022/NĐ-CP | Ad valorem |

| FTA               | Valore di origine | Aliquota        | Base dei dati              | Periodo                                | Prova dell'origine                | Base giuridica | Stato      |
|-------------------|-------------------|-----------------|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA             | 0 (-CN)           | 0% (eccetto CN) | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AJCEP             | 0                 | 0%              | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA             | 0(-PH)            | 0% (eccetto PH) | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA             | 0                 | 0%              | Tariffa consolidata BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP             | 0                 | 0%              | Tariffa consolidata BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA             | 0                 | 0%              | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA            | 0                 | 0%              | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| VCFTA             | 0                 | 0%              | Tariffa consolidata BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| VJEPA             | 0                 | 0%              | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem |
| VKFTA             | 0                 | 0%              | Tariffa consolidata BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU           | 0                 | 0%              | Tariffa consolidata BT2026 | 2026                                   | EAV                               | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO            | 0                 | 0%              | Tariffa consolidata BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem |
| AIFTA             | 5                 | 5%              | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| VIFTA             | 14                | 14%             | Tariffa consolidata BT2026 | 2026                                   | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 20                | 20%             | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA               | Valore di origine | Aliquota          | Base dei dati              | Periodo | Prova dell'origine                | Base giuridica | Stato               |
|-------------------|-------------------|-------------------|----------------------------|---------|-----------------------------------|----------------|---------------------|
| RCEP (Allegato B) | 20                | 20%               | Tariffa consolidata BT2026 | 2026    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| RCEP (Allegato D) | 20                | 20%               | Tariffa consolidata BT2026 | 2026    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| RCEP (Allegato E) | 20                | 20%               | Tariffa consolidata BT2026 | 2026    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| RCEP (Allegato F) | 20                | 20%               | Tariffa consolidata BT2026 | 2026    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| VN-CAM            |                   | Nessun dato       | Nessun dato                |         | S                                 | 56/2026/NĐ-CP  | Nessun dato         |
| VNCU              |                   | Nessun dato       | Nessun dato                |         | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | Nessun dato         |
| AHKFTA            | *                 | * non ammissibile | Tariffa consolidata BT2026 | 2026    | AHK                               | 123/2022/NĐ-CP | Non ammissibile (*) |
| RCEP (Allegato C) | *                 | * non ammissibile | Tariffa consolidata BT2026 | 2026    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non ammissibile (*) |

### Storico delle aliquote / riduzione per anno

| FTA   | Periodo                                | Anno | Valore di origine | Fonte     |
|-------|----------------------------------------|------|-------------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AC!E17828 |
| ATIGA | 2022                                   | 2022 | 0                 | AT!E17757 |
| ATIGA | 2023                                   | 2023 | 0                 | AT!F17757 |
| ATIGA | 2024                                   | 2024 | 0                 | AT!G17757 |
| ATIGA | 2025                                   | 2025 | 0                 | AT!H17757 |
| ATIGA | 2026                                   | 2026 | 0                 | AT!I17757 |
| ATIGA | 2027                                   | 2027 | 0                 | AT!J17757 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 1                 | AJ!E17813 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | AJ!F17813 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | AJ!G17813 |

| FTA     | Periodo                                | Anno | Valore di origine | Fonte       |
|---------|----------------------------------------|------|-------------------|-------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | AJ!H17813   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | AJ!I17813   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | AJ!J17813   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0                 | VJ!E17814   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | VJ!F17814   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | VJ!G17814   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | VJ!H17814   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | VJ!I17814   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | VJ!J17814   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AK!F17819   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AANZ!H17776 |
| AIFTA   | 30/12/2022                             | 2022 | 5                 | AI!F17771   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 5                 | AI!G17771   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 5                 | AI!H17771   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 5                 | AI!I17771   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 5                 | AI!J17771   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 5                 | AI!K17771   |
| VKFTA   | 2022                                   | 2022 | 0                 | VK!E17817   |
| VKFTA   | 2023                                   | 2023 | 0                 | VK!F17817   |
| VKFTA   | 2024                                   | 2024 | 0                 | VK!G17817   |
| VKFTA   | 2025                                   | 2025 | 0                 | VK!H17817   |
| VKFTA   | 2026                                   | 2026 | 0                 | VK!I17817   |
| VKFTA   | 2027                                   | 2027 | 0                 | VK!J17817   |
| VCFTA   | 2022                                   | 2022 | 4                 | VC!D17879   |
| VCFTA   | 2023                                   | 2023 | 2                 | VC!E17879   |
| VCFTA   | 2024                                   | 2024 | 0                 | VC!F17879   |

| FTA     | Periodo | Anno | Valore di origine | Fonte        |
|---------|---------|------|-------------------|--------------|
| VCFTA   | 2025    | 2025 | 0                 | VC!G17879    |
| VCFTA   | 2026    | 2026 | 0                 | VC!H17879    |
| VCFTA   | 2027    | 2027 | 0                 | VC!I17879    |
| VN-EAEU | 2022    | 2022 | 0                 | EAV!D17857   |
| VN-EAEU | 2023    | 2023 | 0                 | EAV!E17857   |
| VN-EAEU | 2024    | 2024 | 0                 | EAV!F17857   |
| VN-EAEU | 2025    | 2025 | 0                 | EAV!G17857   |
| VN-EAEU | 2026    | 2026 | 0                 | EAV!H17857   |
| VN-EAEU | 2027    | 2027 | 0                 | EAV!I17857   |
| AHKFTA  | 2022    | 2022 | *                 | AKH!D17850   |
| AHKFTA  | 2023    | 2023 | *                 | AKH!E17850   |
| AHKFTA  | 2024    | 2024 | *                 | AKH!F17850   |
| AHKFTA  | 2025    | 2025 | *                 | AKH!G17850   |
| AHKFTA  | 2026    | 2026 | *                 | AKH!H17850   |
| AHKFTA  | 2027    | 2027 | *                 | AKH!I17850   |
| EVFTA   | 2022    | 2022 | 5                 | EV-NK!D17880 |
| EVFTA   | 2023    | 2023 | 0                 | EV-NK!E17880 |
| EVFTA   | 2024    | 2024 | 0                 | EV-NK!F17880 |
| EVFTA   | 2025    | 2025 | 0                 | EV-NK!G17880 |
| EVFTA   | 2026    | 2026 | 0                 | EV-NK!H17880 |
| EVFTA   | 2027    | 2027 | 0                 | EV-NK!I17880 |
| UKVFTA  | 2022    | 2022 | 5                 | UKV!D17879   |
| UKVFTA  | 2023    | 2023 | 0                 | UKV!E17879   |
| UKVFTA  | 2024    | 2024 | 0                 | UKV!F17879   |
| UKVFTA  | 2025    | 2025 | 0                 | UKV!G17879   |
| UKVFTA  | 2026    | 2026 | 0                 | UKV!H17879   |

| FTA    | Periodo | Anno           | Valore di origine | Fonte          |
|--------|---------|----------------|-------------------|----------------|
| UKVFTA | 2027    | 2027           | 0                 | UKV!I17879     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0                 | CPTPP!D17973   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0                 | CPTPP!E17973   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0                 | CPTPP!F17973   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0                 | CPTPP!G17973   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0                 | CPTPP!H17973   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0                 | CPTPP!I17973   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0                 | CPTPP!J17973   |
| RCEP A | 2022    | 2022           | 20                | RCEPT-A!D17842 |
| RCEP A | 2023    | 2023           | 20                | RCEPT-A!E17842 |
| RCEP A | 2024    | 2024           | 20                | RCEPT-A!F17842 |
| RCEP A | 2025    | 2025           | 20                | RCEPT-A!G17842 |
| RCEP A | 2026    | 2026           | 20                | RCEPT-A!H17842 |
| RCEP A | 2027    | 2027           | 20                | RCEPT-A!I17842 |
| RCEP B | 2022    | 2022           | 20                | B!D17842       |
| RCEP B | 2023    | 2023           | 20                | B!E17842       |
| RCEP B | 2024    | 2024           | 20                | B!F17842       |
| RCEP B | 2025    | 2025           | 20                | B!G17842       |
| RCEP B | 2026    | 2026           | 20                | B!H17842       |
| RCEP B | 2027    | 2027           | 20                | B!I17842       |
| RCEP C | 2022    | 2022           | *                 | C!D17840       |
| RCEP C | 2023    | 2023           | *                 | C!E17840       |
| RCEP C | 2024    | 2024           | *                 | C!F17840       |
| RCEP C | 2025    | 2025           | *                 | C!G17840       |
| RCEP C | 2026    | 2026           | *                 | C!H17840       |
| RCEP C | 2027    | 2027           | *                 | C!I17840       |

| FTA    | Periodo | Anno | Valore di origine | Fonte     |
|--------|---------|------|-------------------|-----------|
| RCEP D | 2022    | 2022 | 20                | D!D17839  |
| RCEP D | 2023    | 2023 | 20                | D!E17839  |
| RCEP D | 2024    | 2024 | 20                | D!F17839  |
| RCEP D | 2025    | 2025 | 20                | D!G17839  |
| RCEP D | 2026    | 2026 | 20                | D!H17839  |
| RCEP D | 2027    | 2027 | 20                | D!I17839  |
| RCEP E | 2022    | 2022 | 20                | E!D17843  |
| RCEP E | 2023    | 2023 | 20                | E!E17843  |
| RCEP E | 2024    | 2024 | 20                | E!F17843  |
| RCEP E | 2025    | 2025 | 20                | E!G17843  |
| RCEP E | 2026    | 2026 | 20                | E!H17843  |
| RCEP E | 2027    | 2027 | 20                | E!I17843  |
| RCEP F | 2022    | 2022 | 20                | F!D17842  |
| RCEP F | 2023    | 2023 | 20                | F!E17842  |
| RCEP F | 2024    | 2024 | 20                | F!F17842  |
| RCEP F | 2025    | 2025 | 20                | F!G17842  |
| RCEP F | 2026    | 2026 | 20                | F!H17842  |
| RCEP F | 2027    | 2027 | 20                | F!I17842  |
| VIFTA  | 2024    | 2024 | 18                | VI!F16721 |
| VIFTA  | 2025    | 2025 | 16                | VI!G16721 |
| VIFTA  | 2026    | 2026 | 14                | VI!H16721 |
| VIFTA  | 2027    | 2027 | 12                | VI!I16721 |

Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|

|         |        |                                                      |                                                                                                                                                                                                                                                  |                                                                                                                                                                       |                |                                                                                                              |                                          |
|---------|--------|------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------------------------------------------------------------------------------------------|------------------------------------------|
| FTA-013 | YELLOW | FTA rate not lower than MFN                          | RCEP (Allegato A) 20%, RCEP (Allegato B) 20%, RCEP (Allegato D) 20%, RCEP (Allegato E) 20%, RCEP (Allegato 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 verificato<br>– controllo necessario |
| HS-003  | YELLOW | Classification Review Required – similar lines exist | Subheading 9401.99 has 6 lines; 9401.99.21 is distinguished from its siblings by: Headrest stiffeners and armrests for seats of subheading 9401.20.10.                                                                                           | 9401.99.10 Of seats of subheading 9401.10.00; 9401.99.29 Other; 9401.99.30 Of seats of subheading 9401.31.00 and 9401.39.00; 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 verificato<br>– controllo necessario |
| HS-004  | YELLOW | HS code introduced in the 2023 nomenclature          | 9401.99.21 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.                                                                                                          | MOI: 9401.99.21                                                                                                                                                       | 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 verificato<br>– controllo necessario |
| 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 verificato<br>– controllo necessario |
| 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 verificato<br>– controllo necessario |
| HS-005  | BLUE   | Chapter 98 equivalent exists                         | 9401.99.21 corresponds to Chapter 98 code 9849.40.21 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.                                                                                                                          | - - - Miếng lót cho tựa đầu của ghế thuộc phân nhóm 9401.20.10                                                                                                        | 26/2023/NĐ-CP  | Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).                                            | Non verificato<br>– controllo necessario |
| HS-005  | BLUE   | Chapter 98 equivalent exists                         | 9401.99.21 corresponds to Chapter 98 code 9849.40.22 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.                                                                                                                          | - - - Loại khác                                                                                                                                                       | 26/2023/NĐ-CP  | Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).                                            | Non verificato<br>– controllo necessario |

|        |       |                                                            |                                                                                                       |  |               |                                                                                                          |                                                   |
|--------|-------|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|--|---------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| TR-004 | GRAY  | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 9401.99.21. This does NOT mean there is no risk.          |  |               | Check the MOIT Trade Remedies Authority database.                                                        | Non verificato – controllo necessario             |
| DQ-001 | GREEN | MFN rate present in the source                             | The MFN rate 20% for 9401.99.21 was checked against BT2026 (cell BT2026!N18524), 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. | Verificato rispetto al file tariffario di origine |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.