Vietnam Tariff Intelligence

HS 9209.91.90 detail

HS code	9209.91.90
Description	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds / - Other: / - - Parts and accessories for pianos: / - - - Other
Unit	chiếc
Generated	03/11/2026 19:54:04
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://vietnamtariff.com/hs-code/92099190/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18399
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N18399
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18399
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
VIFTA	1.7	1.7%	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!E17729

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17658
ATIGA	2023	2023	0	AT!F17658
ATIGA	2024	2024	0	AT!G17658
ATIGA	2025	2025	0	AT!H17658
ATIGA	2026	2026	0	AT!I17658
ATIGA	2027	2027	0	AT!J17658
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17714
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17714
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17714
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17714
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17714
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17714
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17715
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17715
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17715
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17715
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17715
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17715
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17720
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17676
AIFTA	30/12/2022	2022	0	AI!F17672
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17672
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17672
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17672
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17672
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17672

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17718
VKFTA	2023	2023	0	VK!F17718
VKFTA	2024	2024	0	VK!G17718
VKFTA	2025	2025	0	VK!H17718
VKFTA	2026	2026	0	VK!I17718
VKFTA	2027	2027	0	VK!J17718
VCFTA	2022	2022	0	VC!D17780
VCFTA	2023	2023	0	VC!E17780
VCFTA	2024	2024	0	VC!F17780
VCFTA	2025	2025	0	VC!G17780
VCFTA	2026	2026	0	VC!H17780
VCFTA	2027	2027	0	VC!I17780
VN-EAEU	2022	2022	0	EAV!D17758
VN-EAEU	2023	2023	0	EAV!E17758
VN-EAEU	2024	2024	0	EAV!F17758
VN-EAEU	2025	2025	0	EAV!G17758
VN-EAEU	2026	2026	0	EAV!H17758
VN-EAEU	2027	2027	0	EAV!I17758
AHKFTA	2022	2022	0	AKH!D17751
AHKFTA	2023	2023	0	AKH!E17751
AHKFTA	2024	2024	0	AKH!F17751
AHKFTA	2025	2025	0	AKH!G17751
AHKFTA	2026	2026	0	AKH!H17751
AHKFTA	2027	2027	0	AKH!I17751
EVFTA	2022	2022	0	EV-NK!D17781
EVFTA	2023	2023	0	EV-NK!E17781

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F17781
EVFTA	2025	2025	0	EV-NK!G17781
EVFTA	2026	2026	0	EV-NK!H17781
EVFTA	2027	2027	0	EV-NK!I17781
UKVFTA	2022	2022	0	UKV!D17780
UKVFTA	2023	2023	0	UKV!E17780
UKVFTA	2024	2024	0	UKV!F17780
UKVFTA	2025	2025	0	UKV!G17780
UKVFTA	2026	2026	0	UKV!H17780
UKVFTA	2027	2027	0	UKV!I17780
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17874
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17874
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17874
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17874
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17874
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17874
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17874
RCEP A	2022	2022	0	RCEPT-A!D17743
RCEP A	2023	2023	0	RCEPT-A!E17743
RCEP A	2024	2024	0	RCEPT-A!F17743
RCEP A	2025	2025	0	RCEPT-A!G17743
RCEP A	2026	2026	0	RCEPT-A!H17743
RCEP A	2027	2027	0	RCEPT-A!I17743
RCEP B	2022	2022	0	B!D17743
RCEP B	2023	2023	0	B!E17743
RCEP B	2024	2024	0	B!F17743

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17743
RCEP B	2026	2026	0	B!H17743
RCEP B	2027	2027	0	B!I17743
RCEP C	2022	2022	0	C!D17741
RCEP C	2023	2023	0	C!E17741
RCEP C	2024	2024	0	C!F17741
RCEP C	2025	2025	0	C!G17741
RCEP C	2026	2026	0	C!H17741
RCEP C	2027	2027	0	C!I17741
RCEP D	2022	2022	0	D!D17740
RCEP D	2023	2023	0	D!E17740
RCEP D	2024	2024	0	D!F17740
RCEP D	2025	2025	0	D!G17740
RCEP D	2026	2026	0	D!H17740
RCEP D	2027	2027	0	D!I17740
RCEP E	2022	2022	0	E!D17744
RCEP E	2023	2023	0	E!E17744
RCEP E	2024	2024	0	E!F17744
RCEP E	2025	2025	0	E!G17744
RCEP E	2026	2026	0	E!H17744
RCEP E	2027	2027	0	E!I17744
RCEP F	2022	2022	0	F!D17743
RCEP F	2023	2023	0	F!E17743
RCEP F	2024	2024	0	F!F17743
RCEP F	2025	2025	0	F!G17743
RCEP F	2026	2026	0	F!H17743

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17743
VIFTA	2024	2024	2.6	VI!F16626
VIFTA	2025	2025	2.1	VI!G16626
VIFTA	2026	2026	1.7	VI!H16626
VIFTA	2027	2027	1.3	VI!I16626

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9209.91 has 2 lines; 9209.91.90 is distinguished from its siblings by: Other.	9209.91.10 Strung backs, keyboards and metal frames for upright pianos	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 9209.91.90. 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 3% for 9209.91.90 was checked against BT2026 (cell BT2026!N18399), basis 26/2023/NĐ-CP.		26/2023/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

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.