

## HS 9304.00.10 detail

|                     |                                                                                                                                                                          |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 9304.00.10                                                                                                                                                               |
| Description         | Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07 / - Air guns, operating at a pressure of less than 7 kgf/cm2 |
| Unit                | chiếc                                                                                                                                                                    |
| Generated           | 31/10/2026 09:28:46                                                                                                                                                      |
| 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                | <a href="https://vietnamtariff.com/hs-code/93040010/">https://vietnamtariff.com/hs-code/93040010/</a>                                                                    |

### Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis    | effective  | Source        |
|----------------------|--------------|------------------------|----------------|------------|---------------|
| Ordinary import duty | 45           | 45%                    | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K18433 |
| Preferential (MFN)   | 30           | 30%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N18433 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q18433 |
| 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     |
|-------|--------------|------|------------------------|--------|-----------------|----------------|------------|
| VKFTA | 0            | 0%   | Consolidated<br>BT2026 | 2026   | VK              | 125/2022/NĐ-CP | Ad valorem |

| FTA            | Source value | Rate           | Data basis          | Period                                 | Proof of origin                   | Legal basis    | Status           |
|----------------|--------------|----------------|---------------------|----------------------------------------|-----------------------------------|----------------|------------------|
| CPTPP          | 6,1; M: 9,2  | 6.1% · M: 9.2% | Consolidated BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem       |
| EVFTA          | 10,9         | 10.9%          | Consolidated BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem       |
| UKVFTA         | 10,9         | 10.9%          | Consolidated BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem       |
| VIFTA          | 21           | 21%            | Consolidated BT2026 | 2026                                   | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem       |
| VN-LAO         | 30           | 30%            | Consolidated BT2026 |                                        | S                                 | 206/2025/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          |
| AANZFTA        | *            | * not eligible | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Not eligible (*) |
| ACFTA          | *            | * not eligible | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Not eligible (*) |
| AHKFTA         | *            | * not eligible | Consolidated BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Not eligible (*) |
| AIFTA          | *            | * not eligible | Consolidated BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Not eligible (*) |
| AJCEP          | *            | * not eligible | Consolidated BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Not eligible (*) |
| AKFTA          | *            | * not eligible | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Not eligible (*) |
| ATIGA          | *            | * not eligible | Consolidated BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex A) | *            | * not eligible | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |

| FTA            | Source value | Rate           | Data basis          | Period                | Proof of origin                   | Legal basis    | Status           |
|----------------|--------------|----------------|---------------------|-----------------------|-----------------------------------|----------------|------------------|
| RCEP (Annex B) | *            | * not eligible | Consolidated BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex C) | *            | * not eligible | Consolidated BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex D) | *            | * not eligible | Consolidated BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex E) | *            | * not eligible | Consolidated BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex F) | *            | * not eligible | Consolidated BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| VCFTA          | *            | * not eligible | Consolidated BT2026 | 2026                  | VC                                | 112/2022/NĐ-CP | Not eligible (*) |
| VJEPA          | *            | * not eligible | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ                      | 124/2022/NĐ-CP | Not eligible (*) |
| VN-EAEU        | *            | * not eligible | Consolidated BT2026 | 2026                  | EAV                               | 113/2022/NĐ-CP | Not eligible (*) |

## Rate history / phase-down by year

| FTA   | Period                                 | Year | Source value | Source    |
|-------|----------------------------------------|------|--------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | *            | AC!E17757 |
| ATIGA | 2022                                   | 2022 | *            | AT!E17686 |
| ATIGA | 2023                                   | 2023 | *            | AT!F17686 |
| ATIGA | 2024                                   | 2024 | *            | AT!G17686 |
| ATIGA | 2025                                   | 2025 | *            | AT!H17686 |
| ATIGA | 2026                                   | 2026 | *            | AT!I17686 |
| ATIGA | 2027                                   | 2027 | *            | AT!J17686 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | *            | AJ!E17742 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | *            | AJ!F17742 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | *            | AJ!G17742   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | *            | AJ!H17742   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | *            | AJ!I17742   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | *            | AJ!J17742   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | *            | VJ!E17743   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | *            | VJ!F17743   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | *            | VJ!G17743   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | *            | VJ!H17743   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | *            | VJ!I17743   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | *            | VJ!J17743   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | *            | AK!F17748   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | *            | AANZ!H17705 |
| AIFTA   | 30/12/2022                             | 2022 | *            | AI!F17700   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *            | AI!G17700   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *            | AI!H17700   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *            | AI!I17700   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *            | AI!J17700   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *            | AI!K17700   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E17746   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F17746   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G17746   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H17746   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I17746   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J17746   |
| VCFTA   | 2022                                   | 2022 | *            | VC!D17808   |
| VCFTA   | 2023                                   | 2023 | *            | VC!E17808   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2024   | 2024 | *            | VC!F17808    |
| VCFTA   | 2025   | 2025 | *            | VC!G17808    |
| VCFTA   | 2026   | 2026 | *            | VC!H17808    |
| VCFTA   | 2027   | 2027 | *            | VC!I17808    |
| VN-EAEU | 2022   | 2022 | *            | EAV!D17786   |
| VN-EAEU | 2023   | 2023 | *            | EAV!E17786   |
| VN-EAEU | 2024   | 2024 | *            | EAV!F17786   |
| VN-EAEU | 2025   | 2025 | *            | EAV!G17786   |
| VN-EAEU | 2026   | 2026 | *            | EAV!H17786   |
| VN-EAEU | 2027   | 2027 | *            | EAV!I17786   |
| AHKFTA  | 2022   | 2022 | *            | AKH!D17779   |
| AHKFTA  | 2023   | 2023 | *            | AKH!E17779   |
| AHKFTA  | 2024   | 2024 | *            | AKH!F17779   |
| AHKFTA  | 2025   | 2025 | *            | AKH!G17779   |
| AHKFTA  | 2026   | 2026 | *            | AKH!H17779   |
| AHKFTA  | 2027   | 2027 | *            | AKH!I17779   |
| EVFTA   | 2022   | 2022 | 21,8         | EV-NK!D17809 |
| EVFTA   | 2023   | 2023 | 19           | EV-NK!E17809 |
| EVFTA   | 2024   | 2024 | 16,3         | EV-NK!F17809 |
| EVFTA   | 2025   | 2025 | 13,6         | EV-NK!G17809 |
| EVFTA   | 2026   | 2026 | 10,9         | EV-NK!H17809 |
| EVFTA   | 2027   | 2027 | 8,1          | EV-NK!I17809 |
| UKVFTA  | 2022   | 2022 | 21,8         | UKV!D17808   |
| UKVFTA  | 2023   | 2023 | 19           | UKV!E17808   |
| UKVFTA  | 2024   | 2024 | 16,3         | UKV!F17808   |
| UKVFTA  | 2025   | 2025 | 13,6         | UKV!G17808   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| UKVFTA | 2026   | 2026           | 10,9         | UKV!H17808     |
| UKVFTA | 2027   | 2027           | 8,1          | UKV!I17808     |
| CPTPP  | (I)    | 2021 (DERIVED) | 21,6         | CPTPP!D17902   |
| CPTPP  | (II)   | 2022 (DERIVED) | 18,5         | CPTPP!E17902   |
| CPTPP  | (III)  | 2023 (DERIVED) | 15,4         | CPTPP!F17902   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 12,3         | CPTPP!G17902   |
| CPTPP  | (V)    | 2025 (DERIVED) | 9,2          | CPTPP!H17902   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 6,1          | CPTPP!I17902   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 3            | CPTPP!J17902   |
| RCEP A | 2022   | 2022           | *            | RCEPT-A!D17771 |
| RCEP A | 2023   | 2023           | *            | RCEPT-A!E17771 |
| RCEP A | 2024   | 2024           | *            | RCEPT-A!F17771 |
| RCEP A | 2025   | 2025           | *            | RCEPT-A!G17771 |
| RCEP A | 2026   | 2026           | *            | RCEPT-A!H17771 |
| RCEP A | 2027   | 2027           | *            | RCEPT-A!I17771 |
| RCEP B | 2022   | 2022           | *            | B!D17771       |
| RCEP B | 2023   | 2023           | *            | B!E17771       |
| RCEP B | 2024   | 2024           | *            | B!F17771       |
| RCEP B | 2025   | 2025           | *            | B!G17771       |
| RCEP B | 2026   | 2026           | *            | B!H17771       |
| RCEP B | 2027   | 2027           | *            | B!I17771       |
| RCEP C | 2022   | 2022           | *            | C!D17769       |
| RCEP C | 2023   | 2023           | *            | C!E17769       |
| RCEP C | 2024   | 2024           | *            | C!F17769       |
| RCEP C | 2025   | 2025           | *            | C!G17769       |
| RCEP C | 2026   | 2026           | *            | C!H17769       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP C | 2027   | 2027 | *            | C!I17769  |
| RCEP D | 2022   | 2022 | *            | D!D17768  |
| RCEP D | 2023   | 2023 | *            | D!E17768  |
| RCEP D | 2024   | 2024 | *            | D!F17768  |
| RCEP D | 2025   | 2025 | *            | D!G17768  |
| RCEP D | 2026   | 2026 | *            | D!H17768  |
| RCEP D | 2027   | 2027 | *            | D!I17768  |
| RCEP E | 2022   | 2022 | *            | E!D17772  |
| RCEP E | 2023   | 2023 | *            | E!E17772  |
| RCEP E | 2024   | 2024 | *            | E!F17772  |
| RCEP E | 2025   | 2025 | *            | E!G17772  |
| RCEP E | 2026   | 2026 | *            | E!H17772  |
| RCEP E | 2027   | 2027 | *            | E!I17772  |
| RCEP F | 2022   | 2022 | *            | F!D17771  |
| RCEP F | 2023   | 2023 | *            | F!E17771  |
| RCEP F | 2024   | 2024 | *            | F!F17771  |
| RCEP F | 2025   | 2025 | *            | F!G17771  |
| RCEP F | 2026   | 2026 | *            | F!H17771  |
| RCEP F | 2027   | 2027 | *            | F!I17771  |
| VIFTA  | 2024   | 2024 | 27           | VI!F16652 |
| VIFTA  | 2025   | 2025 | 24           | VI!G16652 |
| VIFTA  | 2026   | 2026 | 21           | VI!H16652 |
| VIFTA  | 2027   | 2027 | 18           | VI!I16652 |

### Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|-----------|-------|-----------|-------------|--------------|-----------------|--------------------|---------------------|
|-----------|-------|-----------|-------------|--------------|-----------------|--------------------|---------------------|

|         |        |                                                            |                                                                                                                                             |                  |                |                                                                                                              |                                        |
|---------|--------|------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|------------------|----------------|--------------------------------------------------------------------------------------------------------------|----------------------------------------|
| FTA-009 | YELLOW | CPTPP: separate "M:" rate                                  | The CPTPP cell "6,1; M: 9,2" has a general 6.1% and an "M:" 9.2% rate (commonly read as the Mexico schedule – verify).                      |                  | 115/2022/NĐ-CP | Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.                                       | Not verified – check required          |
| FTA-010 | YELLOW | Consolidated vs FTA schedule discrepancy                   | CPTPP: consolidated BT2026 shows "6,1; M: 9,2", the FTA schedule for period (VI) shows "6,1".                                               |                  | 115/2022/NĐ-CP | Check the original Decree and amendments to determine the correct rate.                                      | Not verified – check required          |
| FTA-013 | YELLOW | FTA rate not lower than MFN                                | VN-LAO 30%: the preferential rate is equal to or higher than the MFN rate (30%) in the source tariff – claiming the FTA brings no saving.   | MFN 30%          |                | 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 9304.00 has 2 lines; 9304.00.10 is distinguished from its siblings by: Air guns, operating at a pressure of less than 7 kgf/cm2. | 9304.00.90 Other | 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 9304.00.10. 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 30% for 9304.00.10 was checked against BT2026 (cell BT2026!N18433), 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.