Vietnam Tariff Intelligence

# HS 9306.30.91 detail

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|---|---|
| **HS code** | 9306.30.91 |
| **Description** | Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads / - Other cartridges and parts thereof: / - - Other: / - - - .22 calibre cartridges |
| **Unit** | chiếc |
| **Generated** | 04/11/2026 01:03:20 |
| **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/93063091/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 5 | 5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K18460 |
| Preferential (MFN) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N18460 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q18460 |
| 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 |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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 |
| VKFTA | 0 | 0% | Consolidated BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Consolidated BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VIFTA | 0 | 0% | 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 |
| 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 (*) |

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|---|---|---|---|---|---|---|---|
| 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!E17786 |
| ATIGA | 2022 | 2022 | * | AT!E17715 |
| ATIGA | 2023 | 2023 | * | AT!F17715 |
| ATIGA | 2024 | 2024 | * | AT!G17715 |
| ATIGA | 2025 | 2025 | * | AT!H17715 |
| ATIGA | 2026 | 2026 | * | AT!I17715 |
| ATIGA | 2027 | 2027 | * | AT!J17715 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E17771 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F17771 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G17771 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H17771 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I17771 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J17771 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | * | VJ!E17772 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | * | VJ!F17772 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | * | VJ!G17772 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | * | VJ!H17772 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | * | VJ!I17772 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | * | VJ!J17772 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AK!F17777 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AANZ!H17734 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F17729 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G17729 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H17729 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I17729 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J17729 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K17729 |
| VKFTA | 2022 | 2022 | 0 | VK!E17775 |
| VKFTA | 2023 | 2023 | 0 | VK!F17775 |
| VKFTA | 2024 | 2024 | 0 | VK!G17775 |
| VKFTA | 2025 | 2025 | 0 | VK!H17775 |
| VKFTA | 2026 | 2026 | 0 | VK!I17775 |
| VKFTA | 2027 | 2027 | 0 | VK!J17775 |
| VCFTA | 2022 | 2022 | * | VC!D17837 |
| VCFTA | 2023 | 2023 | * | VC!E17837 |
| VCFTA | 2024 | 2024 | * | VC!F17837 |
| VCFTA | 2025 | 2025 | * | VC!G17837 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | * | VC!H17837 |
| VCFTA | 2027 | 2027 | * | VC!I17837 |
| VN-EAEU | 2022 | 2022 | * | EAV!D17815 |
| VN-EAEU | 2023 | 2023 | * | EAV!E17815 |
| VN-EAEU | 2024 | 2024 | * | EAV!F17815 |
| VN-EAEU | 2025 | 2025 | * | EAV!G17815 |
| VN-EAEU | 2026 | 2026 | * | EAV!H17815 |
| VN-EAEU | 2027 | 2027 | * | EAV!I17815 |
| AHKFTA | 2022 | 2022 | * | AKH!D17808 |
| AHKFTA | 2023 | 2023 | * | AKH!E17808 |
| AHKFTA | 2024 | 2024 | * | AKH!F17808 |
| AHKFTA | 2025 | 2025 | * | AKH!G17808 |
| AHKFTA | 2026 | 2026 | * | AKH!H17808 |
| AHKFTA | 2027 | 2027 | * | AKH!I17808 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D17838 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E17838 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F17838 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G17838 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H17838 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I17838 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D17837 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E17837 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F17837 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G17837 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H17837 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I17837 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D17931 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E17931 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F17931 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G17931 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H17931 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I17931 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J17931 |
| RCEP A | 2022 | 2022 | * | RCEPT-A!D17800 |
| RCEP A | 2023 | 2023 | * | RCEPT-A!E17800 |
| RCEP A | 2024 | 2024 | * | RCEPT-A!F17800 |
| RCEP A | 2025 | 2025 | * | RCEPT-A!G17800 |
| RCEP A | 2026 | 2026 | * | RCEPT-A!H17800 |
| RCEP A | 2027 | 2027 | * | RCEPT-A!I17800 |
| RCEP B | 2022 | 2022 | * | B!D17800 |
| RCEP B | 2023 | 2023 | * | B!E17800 |
| RCEP B | 2024 | 2024 | * | B!F17800 |
| RCEP B | 2025 | 2025 | * | B!G17800 |
| RCEP B | 2026 | 2026 | * | B!H17800 |
| RCEP B | 2027 | 2027 | * | B!I17800 |
| RCEP C | 2022 | 2022 | * | C!D17798 |
| RCEP C | 2023 | 2023 | * | C!E17798 |
| RCEP C | 2024 | 2024 | * | C!F17798 |
| RCEP C | 2025 | 2025 | * | C!G17798 |
| RCEP C | 2026 | 2026 | * | C!H17798 |
| RCEP C | 2027 | 2027 | * | C!I17798 |
| RCEP D | 2022 | 2022 | * | D!D17797 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | * | D!E17797 |
| RCEP D | 2024 | 2024 | * | D!F17797 |
| RCEP D | 2025 | 2025 | * | D!G17797 |
| RCEP D | 2026 | 2026 | * | D!H17797 |
| RCEP D | 2027 | 2027 | * | D!I17797 |
| RCEP E | 2022 | 2022 | * | E!D17801 |
| RCEP E | 2023 | 2023 | * | E!E17801 |
| RCEP E | 2024 | 2024 | * | E!F17801 |
| RCEP E | 2025 | 2025 | * | E!G17801 |
| RCEP E | 2026 | 2026 | * | E!H17801 |
| RCEP E | 2027 | 2027 | * | E!I17801 |
| RCEP F | 2022 | 2022 | * | F!D17800 |
| RCEP F | 2023 | 2023 | * | F!E17800 |
| RCEP F | 2024 | 2024 | * | F!F17800 |
| RCEP F | 2025 | 2025 | * | F!G17800 |
| RCEP F | 2026 | 2026 | * | F!H17800 |
| RCEP F | 2027 | 2027 | * | F!I17800 |
| VIFTA | 2024 | 2024 | 0 | VI!F16679 |
| VIFTA | 2025 | 2025 | 0 | VI!G16679 |
| VIFTA | 2026 | 2026 | 0 | VI!H16679 |
| VIFTA | 2027 | 2027 | 0 | VI!I16679 |

## 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): Cấm XK, NK thuộc QLCN của BQP (173/2018/TT-BQP) | | 173/2018/TT-BQP | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments. | Instrument cited in source; validity not verified |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 9306.30 has 6 lines; 9306.30.91 is distinguished from its siblings by: .22 calibre cartridges. | 9306.30.11 .22 calibre cartridges; 9306.30.19 Other; 9306.30.20 Cartridges for riveting or similar tools or for captive-bolt humane killers; parts thereof; 9306.30.30 For sporting, hunting or target-shooting guns, rifles and carbines, other than shotguns; 9306.30.99 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 9306.30.91. 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 0% for 9306.30.91 was checked against BT2026 (cell BT2026!N18460), 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 |

## Item policy

| Item policy |
|---|
| Cấm XK, NK thuộc QLCN của BQP (173/2018/TT-BQP) |

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.