Vietnam Tariff Intelligence

HS 9401.20.90 detail

HS code	9401.20.90
Description	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof / - Seats of a kind used for motor vehicles: / - - Other
Unit	chiếc
Generated	08/11/2026 18:12:22
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/94012090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18497
Preferential (MFN)	25	25%	73/2025/NĐ-CP	2025-03-31	BT2026!N18497
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18497
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-MM, PH)	0% (except MM, PH)	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
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	17.5	17.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex C)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
ACFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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)		50	AC!E17801
ATIGA	2022	2022	0	AT!E17730
ATIGA	2023	2023	0	AT!F17730
ATIGA	2024	2024	0	AT!G17730
ATIGA	2025	2025	0	AT!H17730
ATIGA	2026	2026	0	AT!I17730
ATIGA	2027	2027	0	AT!J17730
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17786
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17786
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17786

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17786
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17786
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17786
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17787
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17787
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17787
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17787
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17787
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17787
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17792
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17749
AIFTA	30/12/2022	2022	*	AI!F17744
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G17744
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H17744
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I17744
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J17744
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K17744
VKFTA	2022	2022	0	VK!E17790
VKFTA	2023	2023	0	VK!F17790
VKFTA	2024	2024	0	VK!G17790
VKFTA	2025	2025	0	VK!H17790
VKFTA	2026	2026	0	VK!I17790
VKFTA	2027	2027	0	VK!J17790
VCFTA	2022	2022	5	VC!D17852
VCFTA	2023	2023	3	VC!E17852
VCFTA	2024	2024	0	VC!F17852

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17852
VCFTA	2026	2026	0	VC!H17852
VCFTA	2027	2027	0	VC!I17852
VN-EAEU	2022	2022	6,8	EAV!D17830
VN-EAEU	2023	2023	4,5	EAV!E17830
VN-EAEU	2024	2024	2,3	EAV!F17830
VN-EAEU	2025	2025	0	EAV!G17830
VN-EAEU	2026	2026	0	EAV!H17830
VN-EAEU	2027	2027	0	EAV!I17830
AHKFTA	2022	2022	25	AKH!D17823
AHKFTA	2023	2023	25	AKH!E17823
AHKFTA	2024	2024	25	AKH!F17823
AHKFTA	2025	2025	25	AKH!G17823
AHKFTA	2026	2026	25	AKH!H17823
AHKFTA	2027	2027	25	AKH!I17823
EVFTA	2022	2022	6,2	EV-NK!D17853
EVFTA	2023	2023	0	EV-NK!E17853
EVFTA	2024	2024	0	EV-NK!F17853
EVFTA	2025	2025	0	EV-NK!G17853
EVFTA	2026	2026	0	EV-NK!H17853
EVFTA	2027	2027	0	EV-NK!I17853
UKVFTA	2022	2022	6,2	UKV!D17852
UKVFTA	2023	2023	0	UKV!E17852
UKVFTA	2024	2024	0	UKV!F17852
UKVFTA	2025	2025	0	UKV!G17852
UKVFTA	2026	2026	0	UKV!H17852

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17852
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17946
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17946
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17946
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17946
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17946
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17946
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17946
RCEP A	2022	2022	25	RCEPT-A!D17815
RCEP A	2023	2023	25	RCEPT-A!E17815
RCEP A	2024	2024	25	RCEPT-A!F17815
RCEP A	2025	2025	25	RCEPT-A!G17815
RCEP A	2026	2026	25	RCEPT-A!H17815
RCEP A	2027	2027	25	RCEPT-A!I17815
RCEP B	2022	2022	25	B!D17815
RCEP B	2023	2023	25	B!E17815
RCEP B	2024	2024	25	B!F17815
RCEP B	2025	2025	25	B!G17815
RCEP B	2026	2026	25	B!H17815
RCEP B	2027	2027	25	B!I17815
RCEP C	2022	2022	25	C!D17813
RCEP C	2023	2023	25	C!E17813
RCEP C	2024	2024	25	C!F17813
RCEP C	2025	2025	25	C!G17813
RCEP C	2026	2026	25	C!H17813
RCEP C	2027	2027	25	C!I17813

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	25	D!D17812
RCEP D	2023	2023	25	D!E17812
RCEP D	2024	2024	25	D!F17812
RCEP D	2025	2025	25	D!G17812
RCEP D	2026	2026	25	D!H17812
RCEP D	2027	2027	25	D!I17812
RCEP E	2022	2022	25	E!D17816
RCEP E	2023	2023	25	E!E17816
RCEP E	2024	2024	25	E!F17816
RCEP E	2025	2025	25	E!G17816
RCEP E	2026	2026	25	E!H17816
RCEP E	2027	2027	25	E!I17816
RCEP F	2022	2022	25	F!D17815
RCEP F	2023	2023	25	F!E17815
RCEP F	2024	2024	25	F!F17815
RCEP F	2025	2025	25	F!G17815
RCEP F	2026	2026	25	F!H17815
RCEP F	2027	2027	25	F!I17815
VIFTA	2024	2024	22.5	VI!F16694
VIFTA	2025	2025	20	VI!G16694
VIFTA	2026	2026	17.5	VI!H16694
VIFTA	2027	2027	15	VI!I16694

Advisory & warnings

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

FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 25%, RCEP (Annex A) 25%, RCEP (Annex B) 25%, RCEP (Annex C) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, RCEP (Annex F) 25%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		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 9401.20 has 2 lines; 9401.20.90 is distinguished from its siblings by: Other.	9401.20.10 Of a kind used for vehicles of heading 87.02, 87.03 or 87.04	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
HS-005	BLUE	Chapter 98 equivalent exists	9401.20.90 corresponds to Chapter 98 code 9849.40.19 (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).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 9401.20.90. 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 25% for 9401.20.90 was checked against BT2026 (cell BT2026!N18497), 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.	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.