Vietnam Tariff Intelligence

HS 9402.10.10 detail

HS code	9402.10.10
Description	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists’ chairs); barbers’ chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles / - Dentists’, barbers’ or similar chairs and parts thereof: / - - Dentists' chairs and parts thereof
Unit	chiếc
Generated	04/11/2026 18:40:28
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/94021010/

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!K18532
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N18532
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18532
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
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(-KH)	0% (except KH)	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-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
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)		0	AC!E17837
ATIGA	2022	2022	0	AT!E17766
ATIGA	2023	2023	0	AT!F17766
ATIGA	2024	2024	0	AT!G17766
ATIGA	2025	2025	0	AT!H17766
ATIGA	2026	2026	0	AT!I17766
ATIGA	2027	2027	0	AT!J17766
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17822
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17822
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17822
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17822

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17822
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17822
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17823
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17823
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17823
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17823
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17823
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17823
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17828
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17785
AIFTA	30/12/2022	2022	0	AI!F17780
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17780
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17780
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17780
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17780
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17780
VKFTA	2022	2022	0	VK!E17826
VKFTA	2023	2023	0	VK!F17826
VKFTA	2024	2024	0	VK!G17826
VKFTA	2025	2025	0	VK!H17826
VKFTA	2026	2026	0	VK!I17826
VKFTA	2027	2027	0	VK!J17826
VCFTA	2022	2022	0	VC!D17888
VCFTA	2023	2023	0	VC!E17888
VCFTA	2024	2024	0	VC!F17888
VCFTA	2025	2025	0	VC!G17888

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H17888
VCFTA	2027	2027	0	VC!I17888
VN-EAEU	2022	2022	*	EAV!D17866
VN-EAEU	2023	2023	*	EAV!E17866
VN-EAEU	2024	2024	*	EAV!F17866
VN-EAEU	2025	2025	*	EAV!G17866
VN-EAEU	2026	2026	*	EAV!H17866
VN-EAEU	2027	2027	*	EAV!I17866
AHKFTA	2022	2022	0	AKH!D17859
AHKFTA	2023	2023	0	AKH!E17859
AHKFTA	2024	2024	0	AKH!F17859
AHKFTA	2025	2025	0	AKH!G17859
AHKFTA	2026	2026	0	AKH!H17859
AHKFTA	2027	2027	0	AKH!I17859
EVFTA	2022	2022	0	EV-NK!D17889
EVFTA	2023	2023	0	EV-NK!E17889
EVFTA	2024	2024	0	EV-NK!F17889
EVFTA	2025	2025	0	EV-NK!G17889
EVFTA	2026	2026	0	EV-NK!H17889
EVFTA	2027	2027	0	EV-NK!I17889
UKVFTA	2022	2022	0	UKV!D17888
UKVFTA	2023	2023	0	UKV!E17888
UKVFTA	2024	2024	0	UKV!F17888
UKVFTA	2025	2025	0	UKV!G17888
UKVFTA	2026	2026	0	UKV!H17888
UKVFTA	2027	2027	0	UKV!I17888

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17982
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17982
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17982
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17982
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17982
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17982
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17982
RCEP A	2022	2022	0	RCEPT-A!D17851
RCEP A	2023	2023	0	RCEPT-A!E17851
RCEP A	2024	2024	0	RCEPT-A!F17851
RCEP A	2025	2025	0	RCEPT-A!G17851
RCEP A	2026	2026	0	RCEPT-A!H17851
RCEP A	2027	2027	0	RCEPT-A!I17851
RCEP B	2022	2022	0	B!D17851
RCEP B	2023	2023	0	B!E17851
RCEP B	2024	2024	0	B!F17851
RCEP B	2025	2025	0	B!G17851
RCEP B	2026	2026	0	B!H17851
RCEP B	2027	2027	0	B!I17851
RCEP C	2022	2022	0	C!D17849
RCEP C	2023	2023	0	C!E17849
RCEP C	2024	2024	0	C!F17849
RCEP C	2025	2025	0	C!G17849
RCEP C	2026	2026	0	C!H17849
RCEP C	2027	2027	0	C!I17849
RCEP D	2022	2022	0	D!D17848

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E17848
RCEP D	2024	2024	0	D!F17848
RCEP D	2025	2025	0	D!G17848
RCEP D	2026	2026	0	D!H17848
RCEP D	2027	2027	0	D!I17848
RCEP E	2022	2022	0	E!D17852
RCEP E	2023	2023	0	E!E17852
RCEP E	2024	2024	0	E!F17852
RCEP E	2025	2025	0	E!G17852
RCEP E	2026	2026	0	E!H17852
RCEP E	2027	2027	0	E!I17852
RCEP F	2022	2022	0	F!D17851
RCEP F	2023	2023	0	F!E17851
RCEP F	2024	2024	0	F!F17851
RCEP F	2025	2025	0	F!G17851
RCEP F	2026	2026	0	F!H17851
RCEP F	2027	2027	0	F!I17851
VIFTA	2024	2024	0	VI!F16729
VIFTA	2025	2025	0	VI!G16729
VIFTA	2026	2026	0	VI!H16729
VIFTA	2027	2027	0	VI!I16729

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 9402.10 has 2 lines; 9402.10.10 is distinguished from its siblings by: Dentists' chairs and parts thereof.	9402.10.30 Barbers’ or similar chairs and parts thereof	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 9402.10.10. 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 0% for 9402.10.10 was checked against BT2026 (cell BT2026!N18532), 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.