Vietnam Tariff Intelligence

HS 9403.10.00 detail

HS code	9403.10.00
Description	Other furniture and parts thereof / - Metal furniture of a kind used in offices
Unit	chiếc
Generated	07/11/2026 14:38:36
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/94031000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18544
Preferential (MFN)	10	10%	73/2025/NĐ-CP	2025-03-31	BT2026!N18544
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18544
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
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
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/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
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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)		5	AC!E17850
ATIGA	2022	2022	0	AT!E17779
ATIGA	2023	2023	0	AT!F17779
ATIGA	2024	2024	0	AT!G17779
ATIGA	2025	2025	0	AT!H17779
ATIGA	2026	2026	0	AT!I17779
ATIGA	2027	2027	0	AT!J17779
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17835
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17835

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17835
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17835
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17835
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17835
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E17836
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F17836
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17836
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17836
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17836
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17836
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F17841
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17798
AIFTA	30/12/2022	2022	*	AI!F17793
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G17793
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H17793
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I17793
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J17793
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K17793
VKFTA	2022	2022	5	VK!E17839
VKFTA	2023	2023	5	VK!F17839
VKFTA	2024	2024	5	VK!G17839
VKFTA	2025	2025	5	VK!H17839
VKFTA	2026	2026	5	VK!I17839
VKFTA	2027	2027	5	VK!J17839
VCFTA	2022	2022	13	VC!D17901
VCFTA	2023	2023	11	VC!E17901

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	9	VC!F17901
VCFTA	2025	2025	7	VC!G17901
VCFTA	2026	2026	5	VC!H17901
VCFTA	2027	2027	4	VC!I17901
VN-EAEU	2022	2022	5,5	EAV!D17879
VN-EAEU	2023	2023	3,6	EAV!E17879
VN-EAEU	2024	2024	1,8	EAV!F17879
VN-EAEU	2025	2025	0	EAV!G17879
VN-EAEU	2026	2026	0	EAV!H17879
VN-EAEU	2027	2027	0	EAV!I17879
AHKFTA	2022	2022	20	AKH!D17872
AHKFTA	2023	2023	20	AKH!E17872
AHKFTA	2024	2024	20	AKH!F17872
AHKFTA	2025	2025	20	AKH!G17872
AHKFTA	2026	2026	20	AKH!H17872
AHKFTA	2027	2027	20	AKH!I17872
EVFTA	2022	2022	5	EV-NK!D17902
EVFTA	2023	2023	0	EV-NK!E17902
EVFTA	2024	2024	0	EV-NK!F17902
EVFTA	2025	2025	0	EV-NK!G17902
EVFTA	2026	2026	0	EV-NK!H17902
EVFTA	2027	2027	0	EV-NK!I17902
UKVFTA	2022	2022	5	UKV!D17901
UKVFTA	2023	2023	0	UKV!E17901
UKVFTA	2024	2024	0	UKV!F17901
UKVFTA	2025	2025	0	UKV!G17901

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H17901
UKVFTA	2027	2027	0	UKV!I17901
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17995
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17995
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17995
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17995
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17995
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17995
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17995
RCEP A	2022	2022	20	RCEPT-A!D17864
RCEP A	2023	2023	20	RCEPT-A!E17864
RCEP A	2024	2024	20	RCEPT-A!F17864
RCEP A	2025	2025	20	RCEPT-A!G17864
RCEP A	2026	2026	20	RCEPT-A!H17864
RCEP A	2027	2027	20	RCEPT-A!I17864
RCEP B	2022	2022	20	B!D17864
RCEP B	2023	2023	20	B!E17864
RCEP B	2024	2024	20	B!F17864
RCEP B	2025	2025	20	B!G17864
RCEP B	2026	2026	20	B!H17864
RCEP B	2027	2027	20	B!I17864
RCEP C	2022	2022	20	C!D17862
RCEP C	2023	2023	20	C!E17862
RCEP C	2024	2024	20	C!F17862
RCEP C	2025	2025	20	C!G17862
RCEP C	2026	2026	20	C!H17862

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	20	C!I17862
RCEP D	2022	2022	20	D!D17861
RCEP D	2023	2023	20	D!E17861
RCEP D	2024	2024	20	D!F17861
RCEP D	2025	2025	20	D!G17861
RCEP D	2026	2026	20	D!H17861
RCEP D	2027	2027	20	D!I17861
RCEP E	2022	2022	20	E!D17865
RCEP E	2023	2023	20	E!E17865
RCEP E	2024	2024	20	E!F17865
RCEP E	2025	2025	20	E!G17865
RCEP E	2026	2026	20	E!H17865
RCEP E	2027	2027	20	E!I17865
RCEP F	2022	2022	20	F!D17864
RCEP F	2023	2023	20	F!E17864
RCEP F	2024	2024	20	F!F17864
RCEP F	2025	2025	20	F!G17864
RCEP F	2026	2026	20	F!H17864
RCEP F	2027	2027	20	F!I17864
VIFTA	2024	2024	18	VI!F16741
VIFTA	2025	2025	16	VI!G16741
VIFTA	2026	2026	14	VI!H16741
VIFTA	2027	2027	12	VI!I16741

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): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 20%, RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%, VIFTA 14%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 9403.10.00. 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 10% for 9403.10.00 was checked against BT2026 (cell BT2026!N18544), 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

Item policy

Item policy
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.