Vietnam Tariff Intelligence

HS 9403.89.10 detail

HS code	9403.89.10
Description	Other furniture and parts thereof / - Furniture of other materials, including cane, osier, bamboo or similar materials: / - - Other: / - - - Fume cupboards
Unit	chiếc
Generated	05/11/2026 04:52:55
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/94038910/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18562
Preferential (MFN)	20	20%	73/2025/NĐ-CP	2025-03-31	BT2026!N18562
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18562
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
ACFTA	0 (-BN, KH)	0% (except BN, KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	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 B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E17868
ATIGA	2022	2022	0	AT!E17797
ATIGA	2023	2023	0	AT!F17797
ATIGA	2024	2024	0	AT!G17797
ATIGA	2025	2025	0	AT!H17797
ATIGA	2026	2026	0	AT!I17797
ATIGA	2027	2027	0	AT!J17797
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E17853
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17853
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17853

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17853
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17853
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17853
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E17854
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F17854
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17854
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17854
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17854
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17854
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17859
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17816
AIFTA	30/12/2022	2022	5	AI!F17811
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G17811
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H17811
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I17811
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J17811
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K17811
VKFTA	2022	2022	0	VK!E17857
VKFTA	2023	2023	0	VK!F17857
VKFTA	2024	2024	0	VK!G17857
VKFTA	2025	2025	0	VK!H17857
VKFTA	2026	2026	0	VK!I17857
VKFTA	2027	2027	0	VK!J17857
VCFTA	2022	2022	4	VC!D17919
VCFTA	2023	2023	2	VC!E17919
VCFTA	2024	2024	0	VC!F17919

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17919
VCFTA	2026	2026	0	VC!H17919
VCFTA	2027	2027	0	VC!I17919
VN-EAEU	2022	2022	0	EAV!D17897
VN-EAEU	2023	2023	0	EAV!E17897
VN-EAEU	2024	2024	0	EAV!F17897
VN-EAEU	2025	2025	0	EAV!G17897
VN-EAEU	2026	2026	0	EAV!H17897
VN-EAEU	2027	2027	0	EAV!I17897
AHKFTA	2022	2022	12	AKH!D17890
AHKFTA	2023	2023	8	AKH!E17890
AHKFTA	2024	2024	8	AKH!F17890
AHKFTA	2025	2025	4	AKH!G17890
AHKFTA	2026	2026	4	AKH!H17890
AHKFTA	2027	2027	0	AKH!I17890
EVFTA	2022	2022	5	EV-NK!D17920
EVFTA	2023	2023	0	EV-NK!E17920
EVFTA	2024	2024	0	EV-NK!F17920
EVFTA	2025	2025	0	EV-NK!G17920
EVFTA	2026	2026	0	EV-NK!H17920
EVFTA	2027	2027	0	EV-NK!I17920
UKVFTA	2022	2022	5	UKV!D17919
UKVFTA	2023	2023	0	UKV!E17919
UKVFTA	2024	2024	0	UKV!F17919
UKVFTA	2025	2025	0	UKV!G17919
UKVFTA	2026	2026	0	UKV!H17919

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17919
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18013
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18013
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18013
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18013
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18013
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18013
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18013
RCEP A	2022	2022	18	RCEPT-A!D17882
RCEP A	2023	2023	16	RCEPT-A!E17882
RCEP A	2024	2024	14	RCEPT-A!F17882
RCEP A	2025	2025	12	RCEPT-A!G17882
RCEP A	2026	2026	10	RCEPT-A!H17882
RCEP A	2027	2027	8	RCEPT-A!I17882
RCEP B	2022	2022	18	B!D17882
RCEP B	2023	2023	16	B!E17882
RCEP B	2024	2024	14	B!F17882
RCEP B	2025	2025	12	B!G17882
RCEP B	2026	2026	10	B!H17882
RCEP B	2027	2027	8	B!I17882
RCEP C	2022	2022	18	C!D17880
RCEP C	2023	2023	16	C!E17880
RCEP C	2024	2024	14	C!F17880
RCEP C	2025	2025	12	C!G17880
RCEP C	2026	2026	10	C!H17880
RCEP C	2027	2027	8	C!I17880

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D17879
RCEP D	2023	2023	16,4	D!E17879
RCEP D	2024	2024	14,5	D!F17879
RCEP D	2025	2025	12,7	D!G17879
RCEP D	2026	2026	10,9	D!H17879
RCEP D	2027	2027	9,1	D!I17879
RCEP E	2022	2022	18	E!D17883
RCEP E	2023	2023	16	E!E17883
RCEP E	2024	2024	14	E!F17883
RCEP E	2025	2025	12	E!G17883
RCEP E	2026	2026	10	E!H17883
RCEP E	2027	2027	8	E!I17883
RCEP F	2022	2022	18	F!D17882
RCEP F	2023	2023	16	F!E17882
RCEP F	2024	2024	14	F!F17882
RCEP F	2025	2025	12	F!G17882
RCEP F	2026	2026	10	F!H17882
RCEP F	2027	2027	8	F!I17882
VIFTA	2024	2024	17.1	VI!F16759
VIFTA	2025	2025	14.3	VI!G16759
VIFTA	2026	2026	11.4	VI!H16759
VIFTA	2027	2027	8.6	VI!I16759

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9403.89 has 2 lines; 9403.89.10 is distinguished from its siblings by: Fume cupboards.	9403.89.90 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 9403.89.10. 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 20% for 9403.89.10 was checked against BT2026 (cell BT2026!N18562), 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.