Vietnam Tariff Intelligence

HS 9404.30.00 detail

HS code	9404.30.00
Description	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered / - Sleeping bags
Unit	chiếc
Generated	07/11/2026 16:02:18
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/94043000/

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!K18579
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N18579
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18579
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	0%	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
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	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	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!E17886

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17815
ATIGA	2023	2023	0	AT!F17815
ATIGA	2024	2024	0	AT!G17815
ATIGA	2025	2025	0	AT!H17815
ATIGA	2026	2026	0	AT!I17815
ATIGA	2027	2027	0	AT!J17815
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17871
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17871
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17871
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17871
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17871
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17871
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E17872
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F17872
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17872
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17872
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17872
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17872
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17877
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17834
AIFTA	30/12/2022	2022	0	AI!F17829
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17829
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17829
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17829
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17829
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17829

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17875
VKFTA	2023	2023	0	VK!F17875
VKFTA	2024	2024	0	VK!G17875
VKFTA	2025	2025	0	VK!H17875
VKFTA	2026	2026	0	VK!I17875
VKFTA	2027	2027	0	VK!J17875
VCFTA	2022	2022	12	VC!D17937
VCFTA	2023	2023	11	VC!E17937
VCFTA	2024	2024	9	VC!F17937
VCFTA	2025	2025	7	VC!G17937
VCFTA	2026	2026	5	VC!H17937
VCFTA	2027	2027	4	VC!I17937
VN-EAEU	2022	2022	0	EAV!D17915
VN-EAEU	2023	2023	0	EAV!E17915
VN-EAEU	2024	2024	0	EAV!F17915
VN-EAEU	2025	2025	0	EAV!G17915
VN-EAEU	2026	2026	0	EAV!H17915
VN-EAEU	2027	2027	0	EAV!I17915
AHKFTA	2022	2022	15	AKH!D17908
AHKFTA	2023	2023	10	AKH!E17908
AHKFTA	2024	2024	10	AKH!F17908
AHKFTA	2025	2025	5	AKH!G17908
AHKFTA	2026	2026	5	AKH!H17908
AHKFTA	2027	2027	0	AKH!I17908
EVFTA	2022	2022	6,2	EV-NK!D17938
EVFTA	2023	2023	0	EV-NK!E17938

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F17938
EVFTA	2025	2025	0	EV-NK!G17938
EVFTA	2026	2026	0	EV-NK!H17938
EVFTA	2027	2027	0	EV-NK!I17938
UKVFTA	2022	2022	6,2	UKV!D17937
UKVFTA	2023	2023	0	UKV!E17937
UKVFTA	2024	2024	0	UKV!F17937
UKVFTA	2025	2025	0	UKV!G17937
UKVFTA	2026	2026	0	UKV!H17937
UKVFTA	2027	2027	0	UKV!I17937
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18031
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18031
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18031
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18031
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18031
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18031
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18031
RCEP A	2022	2022	0	RCEPT-A!D17900
RCEP A	2023	2023	0	RCEPT-A!E17900
RCEP A	2024	2024	0	RCEPT-A!F17900
RCEP A	2025	2025	0	RCEPT-A!G17900
RCEP A	2026	2026	0	RCEPT-A!H17900
RCEP A	2027	2027	0	RCEPT-A!I17900
RCEP B	2022	2022	0	B!D17900
RCEP B	2023	2023	0	B!E17900
RCEP B	2024	2024	0	B!F17900

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17900
RCEP B	2026	2026	0	B!H17900
RCEP B	2027	2027	0	B!I17900
RCEP C	2022	2022	0	C!D17898
RCEP C	2023	2023	0	C!E17898
RCEP C	2024	2024	0	C!F17898
RCEP C	2025	2025	0	C!G17898
RCEP C	2026	2026	0	C!H17898
RCEP C	2027	2027	0	C!I17898
RCEP D	2022	2022	0	D!D17897
RCEP D	2023	2023	0	D!E17897
RCEP D	2024	2024	0	D!F17897
RCEP D	2025	2025	0	D!G17897
RCEP D	2026	2026	0	D!H17897
RCEP D	2027	2027	0	D!I17897
RCEP E	2022	2022	0	E!D17901
RCEP E	2023	2023	0	E!E17901
RCEP E	2024	2024	0	E!F17901
RCEP E	2025	2025	0	E!G17901
RCEP E	2026	2026	0	E!H17901
RCEP E	2027	2027	0	E!I17901
RCEP F	2022	2022	0	F!D17900
RCEP F	2023	2023	0	F!E17900
RCEP F	2024	2024	0	F!F17900
RCEP F	2025	2025	0	F!G17900
RCEP F	2026	2026	0	F!H17900

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17900
VIFTA	2024	2024	21.4	VI!F16776
VIFTA	2025	2025	17.9	VI!G16776
VIFTA	2026	2026	14.3	VI!H16776
VIFTA	2027	2027	10.7	VI!I16776

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
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)		765/QĐ-BCT	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
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 9404.30.00. 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 25% for 9404.30.00 was checked against BT2026 (cell BT2026!N18579), 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
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)

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.