Vietnam Tariff Intelligence

HS 9401.59.00 detail

HS code	9401.59.00
Description	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof / - Seats of cane, osier, bamboo or similar materials: / - - Other
Unit	chiếc
Generated	02/11/2026 05:26:50
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/94015900/

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!K18507
Preferential (MFN)	25	25%	73/2025/NĐ-CP	2025-03-31	BT2026!N18507
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18507
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	0%	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	5	5%	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)	12,5	12.5%	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)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E17811
ATIGA	2022	2022	0	AT!E17740
ATIGA	2023	2023	0	AT!F17740
ATIGA	2024	2024	0	AT!G17740
ATIGA	2025	2025	0	AT!H17740
ATIGA	2026	2026	0	AT!I17740
ATIGA	2027	2027	0	AT!J17740
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17796
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17796
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17796

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17796
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17796
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17796
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E17797
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F17797
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17797
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17797
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17797
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17797
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17802
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17759
AIFTA	30/12/2022	2022	5	AI!F17754
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G17754
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H17754
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I17754
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J17754
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K17754
VKFTA	2022	2022	0	VK!E17800
VKFTA	2023	2023	0	VK!F17800
VKFTA	2024	2024	0	VK!G17800
VKFTA	2025	2025	0	VK!H17800
VKFTA	2026	2026	0	VK!I17800
VKFTA	2027	2027	0	VK!J17800
VCFTA	2022	2022	6	VC!D17862
VCFTA	2023	2023	3	VC!E17862
VCFTA	2024	2024	0	VC!F17862

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17862
VCFTA	2026	2026	0	VC!H17862
VCFTA	2027	2027	0	VC!I17862
VN-EAEU	2022	2022	0	EAV!D17840
VN-EAEU	2023	2023	0	EAV!E17840
VN-EAEU	2024	2024	0	EAV!F17840
VN-EAEU	2025	2025	0	EAV!G17840
VN-EAEU	2026	2026	0	EAV!H17840
VN-EAEU	2027	2027	0	EAV!I17840
AHKFTA	2022	2022	15	AKH!D17833
AHKFTA	2023	2023	10	AKH!E17833
AHKFTA	2024	2024	10	AKH!F17833
AHKFTA	2025	2025	5	AKH!G17833
AHKFTA	2026	2026	5	AKH!H17833
AHKFTA	2027	2027	0	AKH!I17833
EVFTA	2022	2022	6,2	EV-NK!D17863
EVFTA	2023	2023	0	EV-NK!E17863
EVFTA	2024	2024	0	EV-NK!F17863
EVFTA	2025	2025	0	EV-NK!G17863
EVFTA	2026	2026	0	EV-NK!H17863
EVFTA	2027	2027	0	EV-NK!I17863
UKVFTA	2022	2022	6,2	UKV!D17862
UKVFTA	2023	2023	0	UKV!E17862
UKVFTA	2024	2024	0	UKV!F17862
UKVFTA	2025	2025	0	UKV!G17862
UKVFTA	2026	2026	0	UKV!H17862

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17862
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17956
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17956
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17956
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17956
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17956
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17956
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17956
RCEP A	2022	2022	22,5	RCEPT-A!D17825
RCEP A	2023	2023	20	RCEPT-A!E17825
RCEP A	2024	2024	17,5	RCEPT-A!F17825
RCEP A	2025	2025	15	RCEPT-A!G17825
RCEP A	2026	2026	12,5	RCEPT-A!H17825
RCEP A	2027	2027	10	RCEPT-A!I17825
RCEP B	2022	2022	22,5	B!D17825
RCEP B	2023	2023	20	B!E17825
RCEP B	2024	2024	17,5	B!F17825
RCEP B	2025	2025	15	B!G17825
RCEP B	2026	2026	12,5	B!H17825
RCEP B	2027	2027	10	B!I17825
RCEP C	2022	2022	22,5	C!D17823
RCEP C	2023	2023	20	C!E17823
RCEP C	2024	2024	17,5	C!F17823
RCEP C	2025	2025	15	C!G17823
RCEP C	2026	2026	12,5	C!H17823
RCEP C	2027	2027	10	C!I17823

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22,7	D!D17822
RCEP D	2023	2023	20,5	D!E17822
RCEP D	2024	2024	18,2	D!F17822
RCEP D	2025	2025	15,9	D!G17822
RCEP D	2026	2026	13,6	D!H17822
RCEP D	2027	2027	11,4	D!I17822
RCEP E	2022	2022	22,5	E!D17826
RCEP E	2023	2023	20	E!E17826
RCEP E	2024	2024	17,5	E!F17826
RCEP E	2025	2025	15	E!G17826
RCEP E	2026	2026	12,5	E!H17826
RCEP E	2027	2027	10	E!I17826
RCEP F	2022	2022	22,5	F!D17825
RCEP F	2023	2023	20	F!E17825
RCEP F	2024	2024	17,5	F!F17825
RCEP F	2025	2025	15	F!G17825
RCEP F	2026	2026	12,5	F!H17825
RCEP F	2027	2027	10	F!I17825
VIFTA	2024	2024	21.4	VI!F16704
VIFTA	2025	2025	17.9	VI!G16704
VIFTA	2026	2026	14.3	VI!H16704
VIFTA	2027	2027	10.7	VI!I16704

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): 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
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 9401.59.00. 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 9401.59.00 was checked against BT2026 (cell BT2026!N18507), 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
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.