Vietnam Tariff Intelligence

HS 9401.99.21 detail

HS code	9401.99.21
Description	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof / - Parts: / - - Other: / - - - Of seats of subheading 9401.20: / - - - - Headrest stiffeners and armrests for seats of subheading 9401.20.10
Unit	chiếc
Generated	04/11/2026 00:30:17
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/94019921/

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!K18524
Preferential (MFN)	20	20%	73/2025/NĐ-CP	2025-03-31	BT2026!N18524
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18524
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 (-CN)	0% (except CN)	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(-PH)	0% (except PH)	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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	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)	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
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	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E17828
ATIGA	2022	2022	0	AT!E17757
ATIGA	2023	2023	0	AT!F17757
ATIGA	2024	2024	0	AT!G17757
ATIGA	2025	2025	0	AT!H17757
ATIGA	2026	2026	0	AT!I17757
ATIGA	2027	2027	0	AT!J17757
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E17813
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17813
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17813

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17813
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17813
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17813
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17814
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17814
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17814
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17814
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17814
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17814
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17819
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17776
AIFTA	30/12/2022	2022	5	AI!F17771
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G17771
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H17771
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I17771
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J17771
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K17771
VKFTA	2022	2022	0	VK!E17817
VKFTA	2023	2023	0	VK!F17817
VKFTA	2024	2024	0	VK!G17817
VKFTA	2025	2025	0	VK!H17817
VKFTA	2026	2026	0	VK!I17817
VKFTA	2027	2027	0	VK!J17817
VCFTA	2022	2022	4	VC!D17879
VCFTA	2023	2023	2	VC!E17879
VCFTA	2024	2024	0	VC!F17879

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17879
VCFTA	2026	2026	0	VC!H17879
VCFTA	2027	2027	0	VC!I17879
VN-EAEU	2022	2022	0	EAV!D17857
VN-EAEU	2023	2023	0	EAV!E17857
VN-EAEU	2024	2024	0	EAV!F17857
VN-EAEU	2025	2025	0	EAV!G17857
VN-EAEU	2026	2026	0	EAV!H17857
VN-EAEU	2027	2027	0	EAV!I17857
AHKFTA	2022	2022	*	AKH!D17850
AHKFTA	2023	2023	*	AKH!E17850
AHKFTA	2024	2024	*	AKH!F17850
AHKFTA	2025	2025	*	AKH!G17850
AHKFTA	2026	2026	*	AKH!H17850
AHKFTA	2027	2027	*	AKH!I17850
EVFTA	2022	2022	5	EV-NK!D17880
EVFTA	2023	2023	0	EV-NK!E17880
EVFTA	2024	2024	0	EV-NK!F17880
EVFTA	2025	2025	0	EV-NK!G17880
EVFTA	2026	2026	0	EV-NK!H17880
EVFTA	2027	2027	0	EV-NK!I17880
UKVFTA	2022	2022	5	UKV!D17879
UKVFTA	2023	2023	0	UKV!E17879
UKVFTA	2024	2024	0	UKV!F17879
UKVFTA	2025	2025	0	UKV!G17879
UKVFTA	2026	2026	0	UKV!H17879

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17879
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17973
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17973
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17973
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17973
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17973
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17973
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17973
RCEP A	2022	2022	20	RCEPT-A!D17842
RCEP A	2023	2023	20	RCEPT-A!E17842
RCEP A	2024	2024	20	RCEPT-A!F17842
RCEP A	2025	2025	20	RCEPT-A!G17842
RCEP A	2026	2026	20	RCEPT-A!H17842
RCEP A	2027	2027	20	RCEPT-A!I17842
RCEP B	2022	2022	20	B!D17842
RCEP B	2023	2023	20	B!E17842
RCEP B	2024	2024	20	B!F17842
RCEP B	2025	2025	20	B!G17842
RCEP B	2026	2026	20	B!H17842
RCEP B	2027	2027	20	B!I17842
RCEP C	2022	2022	*	C!D17840
RCEP C	2023	2023	*	C!E17840
RCEP C	2024	2024	*	C!F17840
RCEP C	2025	2025	*	C!G17840
RCEP C	2026	2026	*	C!H17840
RCEP C	2027	2027	*	C!I17840

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D17839
RCEP D	2023	2023	20	D!E17839
RCEP D	2024	2024	20	D!F17839
RCEP D	2025	2025	20	D!G17839
RCEP D	2026	2026	20	D!H17839
RCEP D	2027	2027	20	D!I17839
RCEP E	2022	2022	20	E!D17843
RCEP E	2023	2023	20	E!E17843
RCEP E	2024	2024	20	E!F17843
RCEP E	2025	2025	20	E!G17843
RCEP E	2026	2026	20	E!H17843
RCEP E	2027	2027	20	E!I17843
RCEP F	2022	2022	20	F!D17842
RCEP F	2023	2023	20	F!E17842
RCEP F	2024	2024	20	F!F17842
RCEP F	2025	2025	20	F!G17842
RCEP F	2026	2026	20	F!H17842
RCEP F	2027	2027	20	F!I17842
VIFTA	2024	2024	18	VI!F16721
VIFTA	2025	2025	16	VI!G16721
VIFTA	2026	2026	14	VI!H16721
VIFTA	2027	2027	12	VI!I16721

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9401.99 has 6 lines; 9401.99.21 is distinguished from its siblings by: Headrest stiffeners and armrests for seats of subheading 9401.20.10.	9401.99.10 Of seats of subheading 9401.10.00; 9401.99.29 Other; 9401.99.30 Of seats of subheading 9401.31.00 and 9401.39.00; 9401.99.91 Of plastics; 9401.99.99 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	9401.99.21 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9401.99.21	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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
HS-005	BLUE	Chapter 98 equivalent exists	9401.99.21 corresponds to Chapter 98 code 9849.40.21 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - Miếng lót cho tựa đầu của ghế thuộc phân nhóm 9401.20.10	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
HS-005	BLUE	Chapter 98 equivalent exists	9401.99.21 corresponds to Chapter 98 code 9849.40.22 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - Loại khác	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required

TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 9401.99.21. 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 9401.99.21 was checked against BT2026 (cell BT2026!N18524), 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

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.