Vietnam Tariff Intelligence

HS 9403.40.00 detail

HS code	9403.40.00
Description	Other furniture and parts thereof / - Wooden furniture of a kind used in the kitchen
Unit	chiếc
Generated	01/11/2026 22:50:58
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/94034000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	0	0%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18549
Preferential (MFN)	0	0%	73/2025/NĐ-CP	2025-03-31	BT2026!N18549
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18549
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
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
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
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
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VCFTA	6	6%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	25	25%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E17855
ATIGA	2022	2022	0	AT!E17784
ATIGA	2023	2023	0	AT!F17784
ATIGA	2024	2024	0	AT!G17784
ATIGA	2025	2025	0	AT!H17784
ATIGA	2026	2026	0	AT!I17784
ATIGA	2027	2027	0	AT!J17784
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17840
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17840

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17840
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17840
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17840
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17840
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E17841
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F17841
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17841
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17841
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17841
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17841
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17846
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17803
AIFTA	30/12/2022	2022	5	AI!F17798
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G17798
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H17798
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I17798
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J17798
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K17798
VKFTA	2022	2022	0	VK!E17844
VKFTA	2023	2023	0	VK!F17844
VKFTA	2024	2024	0	VK!G17844
VKFTA	2025	2025	0	VK!H17844
VKFTA	2026	2026	0	VK!I17844
VKFTA	2027	2027	0	VK!J17844
VCFTA	2022	2022	14	VC!D17906
VCFTA	2023	2023	12	VC!E17906

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	10	VC!F17906
VCFTA	2025	2025	8	VC!G17906
VCFTA	2026	2026	6	VC!H17906
VCFTA	2027	2027	4	VC!I17906
VN-EAEU	2022	2022	0	EAV!D17884
VN-EAEU	2023	2023	0	EAV!E17884
VN-EAEU	2024	2024	0	EAV!F17884
VN-EAEU	2025	2025	0	EAV!G17884
VN-EAEU	2026	2026	0	EAV!H17884
VN-EAEU	2027	2027	0	EAV!I17884
AHKFTA	2022	2022	25	AKH!D17877
AHKFTA	2023	2023	25	AKH!E17877
AHKFTA	2024	2024	25	AKH!F17877
AHKFTA	2025	2025	25	AKH!G17877
AHKFTA	2026	2026	25	AKH!H17877
AHKFTA	2027	2027	25	AKH!I17877
EVFTA	2022	2022	6,2	EV-NK!D17907
EVFTA	2023	2023	0	EV-NK!E17907
EVFTA	2024	2024	0	EV-NK!F17907
EVFTA	2025	2025	0	EV-NK!G17907
EVFTA	2026	2026	0	EV-NK!H17907
EVFTA	2027	2027	0	EV-NK!I17907
UKVFTA	2022	2022	6,2	UKV!D17906
UKVFTA	2023	2023	0	UKV!E17906
UKVFTA	2024	2024	0	UKV!F17906
UKVFTA	2025	2025	0	UKV!G17906

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H17906
UKVFTA	2027	2027	0	UKV!I17906
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18000
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18000
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18000
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18000
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18000
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18000
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18000
RCEP A	2022	2022	25	RCEPT-A!D17869
RCEP A	2023	2023	25	RCEPT-A!E17869
RCEP A	2024	2024	25	RCEPT-A!F17869
RCEP A	2025	2025	25	RCEPT-A!G17869
RCEP A	2026	2026	25	RCEPT-A!H17869
RCEP A	2027	2027	25	RCEPT-A!I17869
RCEP B	2022	2022	25	B!D17869
RCEP B	2023	2023	25	B!E17869
RCEP B	2024	2024	25	B!F17869
RCEP B	2025	2025	25	B!G17869
RCEP B	2026	2026	25	B!H17869
RCEP B	2027	2027	25	B!I17869
RCEP C	2022	2022	25	C!D17867
RCEP C	2023	2023	25	C!E17867
RCEP C	2024	2024	25	C!F17867
RCEP C	2025	2025	25	C!G17867
RCEP C	2026	2026	25	C!H17867

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	25	C!I17867
RCEP D	2022	2022	25	D!D17866
RCEP D	2023	2023	25	D!E17866
RCEP D	2024	2024	25	D!F17866
RCEP D	2025	2025	25	D!G17866
RCEP D	2026	2026	25	D!H17866
RCEP D	2027	2027	25	D!I17866
RCEP E	2022	2022	25	E!D17870
RCEP E	2023	2023	25	E!E17870
RCEP E	2024	2024	25	E!F17870
RCEP E	2025	2025	25	E!G17870
RCEP E	2026	2026	25	E!H17870
RCEP E	2027	2027	25	E!I17870
RCEP F	2022	2022	25	F!D17869
RCEP F	2023	2023	25	F!E17869
RCEP F	2024	2024	25	F!F17869
RCEP F	2025	2025	25	F!G17869
RCEP F	2026	2026	25	F!H17869
RCEP F	2027	2027	25	F!I17869
VIFTA	2024	2024	21.4	VI!F16746
VIFTA	2025	2025	17.9	VI!G16746
VIFTA	2026	2026	14.3	VI!H16746
VIFTA	2027	2027	10.7	VI!I16746

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-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): HH là mẫu vật thực vật rừng nguy cấp, quý hiếm			Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): thực vật thuộc các phụ lục CITES (17/2023/TT-BNNPTNT)		17/2023/TT-BNNPTNT	Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Gỗ và SP chế biến từ gỗ khi XK phải có HS lâm sản hợp pháp (01/2024/TT-BNNPTNT M21)		01/2024/TT-BNNPTNT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	ACFTA 5%, AIFTA 5%, VCFTA 6%, AHKFTA 25%, RCEP (Annex A) 25%, RCEP (Annex B) 25%, RCEP (Annex C) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, RCEP (Annex F) 25%, VIFTA 14.3%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		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 9403.40.00. 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 0% for 9403.40.00 was checked against BT2026 (cell BT2026!N18549), 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)
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)
HH là mẫu vật thực vật rừng nguy cấp, quý hiếm
thực vật thuộc các phụ lục CITES (17/2023/TT-BNNPTNT)
Gỗ và SP chế biến từ gỗ khi XK phải có HS lâm sản hợp pháp (01/2024/TT-BNNPTNT M21)

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.