Vietnam Tariff Intelligence

HS 9403.70.20 detail

HS code	9403.70.20
Description	Other furniture and parts thereof / - Furniture of plastics: / - - Fume cupboards
Unit	chiếc
Generated	02/11/2026 12:37:15
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/94037020/

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!K18556
Preferential (MFN)	20	20%	73/2025/NĐ-CP	2025-03-31	BT2026!N18556
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18556
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!E17862
ATIGA	2022	2022	0	AT!E17791
ATIGA	2023	2023	0	AT!F17791
ATIGA	2024	2024	0	AT!G17791
ATIGA	2025	2025	0	AT!H17791
ATIGA	2026	2026	0	AT!I17791
ATIGA	2027	2027	0	AT!J17791
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E17847
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17847
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17847

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17847
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17847
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17847
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E17848
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F17848
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17848
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17848
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17848
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17848
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17853
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17810
AIFTA	30/12/2022	2022	5	AI!F17805
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G17805
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H17805
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I17805
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J17805
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K17805
VKFTA	2022	2022	0	VK!E17851
VKFTA	2023	2023	0	VK!F17851
VKFTA	2024	2024	0	VK!G17851
VKFTA	2025	2025	0	VK!H17851
VKFTA	2026	2026	0	VK!I17851
VKFTA	2027	2027	0	VK!J17851
VCFTA	2022	2022	4	VC!D17913
VCFTA	2023	2023	2	VC!E17913
VCFTA	2024	2024	0	VC!F17913

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17913
VCFTA	2026	2026	0	VC!H17913
VCFTA	2027	2027	0	VC!I17913
VN-EAEU	2022	2022	5,5	EAV!D17891
VN-EAEU	2023	2023	3,6	EAV!E17891
VN-EAEU	2024	2024	1,8	EAV!F17891
VN-EAEU	2025	2025	0	EAV!G17891
VN-EAEU	2026	2026	0	EAV!H17891
VN-EAEU	2027	2027	0	EAV!I17891
AHKFTA	2022	2022	12	AKH!D17884
AHKFTA	2023	2023	8	AKH!E17884
AHKFTA	2024	2024	8	AKH!F17884
AHKFTA	2025	2025	4	AKH!G17884
AHKFTA	2026	2026	4	AKH!H17884
AHKFTA	2027	2027	0	AKH!I17884
EVFTA	2022	2022	5	EV-NK!D17914
EVFTA	2023	2023	0	EV-NK!E17914
EVFTA	2024	2024	0	EV-NK!F17914
EVFTA	2025	2025	0	EV-NK!G17914
EVFTA	2026	2026	0	EV-NK!H17914
EVFTA	2027	2027	0	EV-NK!I17914
UKVFTA	2022	2022	5	UKV!D17913
UKVFTA	2023	2023	0	UKV!E17913
UKVFTA	2024	2024	0	UKV!F17913
UKVFTA	2025	2025	0	UKV!G17913
UKVFTA	2026	2026	0	UKV!H17913

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17913
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18007
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18007
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18007
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18007
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18007
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18007
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18007
RCEP A	2022	2022	18	RCEPT-A!D17876
RCEP A	2023	2023	16	RCEPT-A!E17876
RCEP A	2024	2024	14	RCEPT-A!F17876
RCEP A	2025	2025	12	RCEPT-A!G17876
RCEP A	2026	2026	10	RCEPT-A!H17876
RCEP A	2027	2027	8	RCEPT-A!I17876
RCEP B	2022	2022	18	B!D17876
RCEP B	2023	2023	16	B!E17876
RCEP B	2024	2024	14	B!F17876
RCEP B	2025	2025	12	B!G17876
RCEP B	2026	2026	10	B!H17876
RCEP B	2027	2027	8	B!I17876
RCEP C	2022	2022	18	C!D17874
RCEP C	2023	2023	16	C!E17874
RCEP C	2024	2024	14	C!F17874
RCEP C	2025	2025	12	C!G17874
RCEP C	2026	2026	10	C!H17874
RCEP C	2027	2027	8	C!I17874

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D17873
RCEP D	2023	2023	16,4	D!E17873
RCEP D	2024	2024	14,5	D!F17873
RCEP D	2025	2025	12,7	D!G17873
RCEP D	2026	2026	10,9	D!H17873
RCEP D	2027	2027	9,1	D!I17873
RCEP E	2022	2022	18	E!D17877
RCEP E	2023	2023	16	E!E17877
RCEP E	2024	2024	14	E!F17877
RCEP E	2025	2025	12	E!G17877
RCEP E	2026	2026	10	E!H17877
RCEP E	2027	2027	8	E!I17877
RCEP F	2022	2022	18	F!D17876
RCEP F	2023	2023	16	F!E17876
RCEP F	2024	2024	14	F!F17876
RCEP F	2025	2025	12	F!G17876
RCEP F	2026	2026	10	F!H17876
RCEP F	2027	2027	8	F!I17876
VIFTA	2024	2024	17.1	VI!F16753
VIFTA	2025	2025	14.3	VI!G16753
VIFTA	2026	2026	11.4	VI!H16753
VIFTA	2027	2027	8.6	VI!I16753

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 9403.70 has 3 lines; 9403.70.20 is distinguished from its siblings by: Fume cupboards.	9403.70.10 Baby walkers; 9403.70.90 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 9403.70.20. 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 9403.70.20 was checked against BT2026 (cell BT2026!N18556), 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.