Vietnam Tariff Intelligence

HS 9403.89.90 detail

HS code	9403.89.90
Description	Other furniture and parts thereof / - Furniture of other materials, including cane, osier, bamboo or similar materials: / - - Other: / - - - Other
Unit	chiếc
Generated	04/11/2026 03:30:16
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/94038990/

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!K18563
Preferential (MFN)	25	25%	73/2025/NĐ-CP	2025-03-31	BT2026!N18563
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18563
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	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	17.5	17.5%	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!E17869
ATIGA	2022	2022	0	AT!E17798
ATIGA	2023	2023	0	AT!F17798
ATIGA	2024	2024	0	AT!G17798
ATIGA	2025	2025	0	AT!H17798
ATIGA	2026	2026	0	AT!I17798
ATIGA	2027	2027	0	AT!J17798
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17854
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17854
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17854

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17854
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17854
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17854
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E17855
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F17855
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17855
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17855
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17855
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17855
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17860
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17817
AIFTA	30/12/2022	2022	5	AI!F17812
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G17812
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H17812
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I17812
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J17812
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K17812
VKFTA	2022	2022	0	VK!E17858
VKFTA	2023	2023	0	VK!F17858
VKFTA	2024	2024	0	VK!G17858
VKFTA	2025	2025	0	VK!H17858
VKFTA	2026	2026	0	VK!I17858
VKFTA	2027	2027	0	VK!J17858
VCFTA	2022	2022	6	VC!D17920
VCFTA	2023	2023	3	VC!E17920
VCFTA	2024	2024	0	VC!F17920

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17920
VCFTA	2026	2026	0	VC!H17920
VCFTA	2027	2027	0	VC!I17920
VN-EAEU	2022	2022	0	EAV!D17898
VN-EAEU	2023	2023	0	EAV!E17898
VN-EAEU	2024	2024	0	EAV!F17898
VN-EAEU	2025	2025	0	EAV!G17898
VN-EAEU	2026	2026	0	EAV!H17898
VN-EAEU	2027	2027	0	EAV!I17898
AHKFTA	2022	2022	15	AKH!D17891
AHKFTA	2023	2023	10	AKH!E17891
AHKFTA	2024	2024	10	AKH!F17891
AHKFTA	2025	2025	5	AKH!G17891
AHKFTA	2026	2026	5	AKH!H17891
AHKFTA	2027	2027	0	AKH!I17891
EVFTA	2022	2022	6,2	EV-NK!D17921
EVFTA	2023	2023	0	EV-NK!E17921
EVFTA	2024	2024	0	EV-NK!F17921
EVFTA	2025	2025	0	EV-NK!G17921
EVFTA	2026	2026	0	EV-NK!H17921
EVFTA	2027	2027	0	EV-NK!I17921
UKVFTA	2022	2022	6,2	UKV!D17920
UKVFTA	2023	2023	0	UKV!E17920
UKVFTA	2024	2024	0	UKV!F17920
UKVFTA	2025	2025	0	UKV!G17920
UKVFTA	2026	2026	0	UKV!H17920

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17920
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18014
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18014
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18014
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18014
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18014
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18014
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18014
RCEP A	2022	2022	22,5	RCEPT-A!D17883
RCEP A	2023	2023	20	RCEPT-A!E17883
RCEP A	2024	2024	17,5	RCEPT-A!F17883
RCEP A	2025	2025	15	RCEPT-A!G17883
RCEP A	2026	2026	12,5	RCEPT-A!H17883
RCEP A	2027	2027	10	RCEPT-A!I17883
RCEP B	2022	2022	22,5	B!D17883
RCEP B	2023	2023	20	B!E17883
RCEP B	2024	2024	17,5	B!F17883
RCEP B	2025	2025	15	B!G17883
RCEP B	2026	2026	12,5	B!H17883
RCEP B	2027	2027	10	B!I17883
RCEP C	2022	2022	22,5	C!D17881
RCEP C	2023	2023	20	C!E17881
RCEP C	2024	2024	17,5	C!F17881
RCEP C	2025	2025	15	C!G17881
RCEP C	2026	2026	12,5	C!H17881
RCEP C	2027	2027	10	C!I17881

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22,7	D!D17880
RCEP D	2023	2023	20,5	D!E17880
RCEP D	2024	2024	18,2	D!F17880
RCEP D	2025	2025	15,9	D!G17880
RCEP D	2026	2026	13,6	D!H17880
RCEP D	2027	2027	11,4	D!I17880
RCEP E	2022	2022	22,5	E!D17884
RCEP E	2023	2023	20	E!E17884
RCEP E	2024	2024	17,5	E!F17884
RCEP E	2025	2025	15	E!G17884
RCEP E	2026	2026	12,5	E!H17884
RCEP E	2027	2027	10	E!I17884
RCEP F	2022	2022	22,5	F!D17883
RCEP F	2023	2023	20	F!E17883
RCEP F	2024	2024	17,5	F!F17883
RCEP F	2025	2025	15	F!G17883
RCEP F	2026	2026	12,5	F!H17883
RCEP F	2027	2027	10	F!I17883
VIFTA	2024	2024	22.5	VI!F16760
VIFTA	2025	2025	20	VI!G16760
VIFTA	2026	2026	17.5	VI!H16760
VIFTA	2027	2027	15	VI!I16760

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 9403.89 has 2 lines; 9403.89.90 is distinguished from its siblings by: Other.	9403.89.10 Fume cupboards	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 9403.89.90. 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 9403.89.90 was checked against BT2026 (cell BT2026!N18563), 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.