Vietnam Tariff Intelligence

HS 9404.21.20 detail

HS code	9404.21.20
Description	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered / - Mattresses: / - - Of cellular rubber or plastics, whether or not covered: / - - - Of cellular plastics, whether or not covered
Unit	chiếc
Generated	08/11/2026 12:21:16
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/94042120/

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!K18574
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N18574
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18574
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
ACFTA	0 (-KH)	0% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
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!E17881
ATIGA	2022	2022	0	AT!E17810
ATIGA	2023	2023	0	AT!F17810
ATIGA	2024	2024	0	AT!G17810
ATIGA	2025	2025	0	AT!H17810
ATIGA	2026	2026	0	AT!I17810
ATIGA	2027	2027	0	AT!J17810
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17866
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17866
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17866
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17866

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17866
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17866
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E17867
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F17867
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17867
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17867
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17867
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17867
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17872
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17829
AIFTA	30/12/2022	2022	0	AI!F17824
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17824
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17824
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17824
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17824
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17824
VKFTA	2022	2022	0	VK!E17870
VKFTA	2023	2023	0	VK!F17870
VKFTA	2024	2024	0	VK!G17870
VKFTA	2025	2025	0	VK!H17870
VKFTA	2026	2026	0	VK!I17870
VKFTA	2027	2027	0	VK!J17870
VCFTA	2022	2022	5	VC!D17932
VCFTA	2023	2023	3	VC!E17932
VCFTA	2024	2024	0	VC!F17932
VCFTA	2025	2025	0	VC!G17932

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H17932
VCFTA	2027	2027	0	VC!I17932
VN-EAEU	2022	2022	0	EAV!D17910
VN-EAEU	2023	2023	0	EAV!E17910
VN-EAEU	2024	2024	0	EAV!F17910
VN-EAEU	2025	2025	0	EAV!G17910
VN-EAEU	2026	2026	0	EAV!H17910
VN-EAEU	2027	2027	0	EAV!I17910
AHKFTA	2022	2022	15	AKH!D17903
AHKFTA	2023	2023	10	AKH!E17903
AHKFTA	2024	2024	10	AKH!F17903
AHKFTA	2025	2025	5	AKH!G17903
AHKFTA	2026	2026	5	AKH!H17903
AHKFTA	2027	2027	0	AKH!I17903
EVFTA	2022	2022	6,2	EV-NK!D17933
EVFTA	2023	2023	0	EV-NK!E17933
EVFTA	2024	2024	0	EV-NK!F17933
EVFTA	2025	2025	0	EV-NK!G17933
EVFTA	2026	2026	0	EV-NK!H17933
EVFTA	2027	2027	0	EV-NK!I17933
UKVFTA	2022	2022	6,2	UKV!D17932
UKVFTA	2023	2023	0	UKV!E17932
UKVFTA	2024	2024	0	UKV!F17932
UKVFTA	2025	2025	0	UKV!G17932
UKVFTA	2026	2026	0	UKV!H17932
UKVFTA	2027	2027	0	UKV!I17932

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18026
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18026
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18026
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18026
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18026
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18026
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18026
RCEP A	2022	2022	0	RCEPT-A!D17895
RCEP A	2023	2023	0	RCEPT-A!E17895
RCEP A	2024	2024	0	RCEPT-A!F17895
RCEP A	2025	2025	0	RCEPT-A!G17895
RCEP A	2026	2026	0	RCEPT-A!H17895
RCEP A	2027	2027	0	RCEPT-A!I17895
RCEP B	2022	2022	0	B!D17895
RCEP B	2023	2023	0	B!E17895
RCEP B	2024	2024	0	B!F17895
RCEP B	2025	2025	0	B!G17895
RCEP B	2026	2026	0	B!H17895
RCEP B	2027	2027	0	B!I17895
RCEP C	2022	2022	0	C!D17893
RCEP C	2023	2023	0	C!E17893
RCEP C	2024	2024	0	C!F17893
RCEP C	2025	2025	0	C!G17893
RCEP C	2026	2026	0	C!H17893
RCEP C	2027	2027	0	C!I17893
RCEP D	2022	2022	0	D!D17892

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E17892
RCEP D	2024	2024	0	D!F17892
RCEP D	2025	2025	0	D!G17892
RCEP D	2026	2026	0	D!H17892
RCEP D	2027	2027	0	D!I17892
RCEP E	2022	2022	0	E!D17896
RCEP E	2023	2023	0	E!E17896
RCEP E	2024	2024	0	E!F17896
RCEP E	2025	2025	0	E!G17896
RCEP E	2026	2026	0	E!H17896
RCEP E	2027	2027	0	E!I17896
RCEP F	2022	2022	0	F!D17895
RCEP F	2023	2023	0	F!E17895
RCEP F	2024	2024	0	F!F17895
RCEP F	2025	2025	0	F!G17895
RCEP F	2026	2026	0	F!H17895
RCEP F	2027	2027	0	F!I17895
VIFTA	2024	2024	21,4	VI!F16771
VIFTA	2025	2025	17.9	VI!G16771
VIFTA	2026	2026	14.3	VI!H16771
VIFTA	2027	2027	10.7	VI!I16771

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-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)		765/QĐ-BCT	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9404.21 has 2 lines; 9404.21.20 is distinguished from its siblings by: Of cellular plastics, whether or not covered.	9404.21.10 Of cellular rubber, whether or not covered	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 9404.21.20. 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 25% for 9404.21.20 was checked against BT2026 (cell BT2026!N18574), basis 26/2023/NĐ-CP.		26/2023/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)
DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)

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.