Vietnam Tariff Intelligence

HS 9849.40.21 detail

HS code	9849.40.21
Description	Các mặt hàng linh kiện ô tô nhập khẩu để thực hiện Chương trình ưu đãi thuế. / - Ghế ngồi (trừ các loại thuộc nhóm 94.02), có hoặc không chuyển được thành giường, và bộ phận của chúng: / - - Bộ phận: / - - - Miếng lót cho tựa đầu của ghế thuộc phân nhóm 9401.20.10
Unit	
Generated	04/11/2026 00:12:49
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/98494021/

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!K19873
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N19873
VAT		No data			
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		No data	No data		AANZ	121/2022/NĐ-CP	No data
ACFTA		No data	No data		E	118/2022/NĐ-CP	No data

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA		No data	No data		AHK	123/2022/NĐ-CP	No data
AIFTA		No data	No data		AI	122/2022/NĐ-CP	No data
AJCEP		No data	No data		AJ	120/2022/NĐ-CP	No data
AKFTA		No data	No data		AK	119/2022/NĐ-CP	No data
ATIGA		No data	No data		D	126/2022/NĐ-CP	No data
CPTPP		No data	No data		CPTPP	115/2022/NĐ-CP	No data
EVFTA		No data	No data		EUR.1	116/2022/NĐ-CP	No data
RCEP (Annex A)		No data	No data		RCEP Form / Declaration of origin	129/2022/NĐ-CP	No data
RCEP (Annex B)		No data	No data		RCEP Form / Declaration of origin	129/2022/NĐ-CP	No data
RCEP (Annex C)		No data	No data		RCEP Form / Declaration of origin	129/2022/NĐ-CP	No data
RCEP (Annex D)		No data	No data		RCEP Form / Declaration of origin	129/2022/NĐ-CP	No data
RCEP (Annex E)		No data	No data		RCEP Form / Declaration of origin	129/2022/NĐ-CP	No data
RCEP (Annex F)		No data	No data		RCEP Form / Declaration of origin	129/2022/NĐ-CP	No data
UKVFTA		No data	No data		EUR.1	117/2022/NĐ-CP	No data
VCFTA		No data	No data		VC	112/2022/NĐ-CP	No data
VJEPA		No data	No data		JV · Form VJ	124/2022/NĐ-CP	No data
VKFTA		No data	No data		VK	125/2022/NĐ-CP	No data
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VN-EAEU		No data	No data		EAV	113/2022/NĐ-CP	No data
VN-LAO		No data	No data		S	206/2025/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
VIFTA		No data	No data		Form VI (verify)	131/2024/NĐ-CP	No data

Rate history / phase-down by year

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Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9849.40 has 5 lines; 9849.40.21 is distinguished from its siblings by: Miếng lót cho tựa đầu của ghế thuộc phân nhóm 9401.20.10.	9849.40.11 Của xe thuộc nhóm 87.02, 87.03 hoặc 87.04; 9849.40.19 Loại khác; 9849.40.22 Loại khác; 9849.40.22 Loại khác	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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 9849.40.21. 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 0% for 9849.40.21 was checked against BT2026 (cell BT2026!N19873), 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

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.