Vietnam Tariff Intelligence

HS 9304.00.90 detail

HS code	9304.00.90
Description	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07 / - Other
Unit	chiếc
Generated	03/11/2026 12:20:53
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/93040090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18434
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N18434
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18434
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
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
VIFTA	0	0%	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
AANZFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Not eligible (*)
ACFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Not eligible (*)
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Not eligible (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Not eligible (*)
ATIGA	*	* not eligible	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Not eligible (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex A)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex B)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex D)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex E)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex F)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Not eligible (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AC!E17758
ATIGA	2022	2022	*	AT!E17687
ATIGA	2023	2023	*	AT!F17687
ATIGA	2024	2024	*	AT!G17687
ATIGA	2025	2025	*	AT!H17687
ATIGA	2026	2026	*	AT!I17687
ATIGA	2027	2027	*	AT!J17687
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E17743
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F17743

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G17743
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H17743
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I17743
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J17743
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E17744
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F17744
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G17744
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H17744
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I17744
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J17744
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F17749
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H17706
AIFTA	30/12/2022	2022	*	AI!F17701
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G17701
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H17701
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I17701
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J17701
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K17701
VKFTA	2022	2022	0	VK!E17747
VKFTA	2023	2023	0	VK!F17747
VKFTA	2024	2024	0	VK!G17747
VKFTA	2025	2025	0	VK!H17747
VKFTA	2026	2026	0	VK!I17747
VKFTA	2027	2027	0	VK!J17747
VCFTA	2022	2022	*	VC!D17809
VCFTA	2023	2023	*	VC!E17809

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F17809
VCFTA	2025	2025	*	VC!G17809
VCFTA	2026	2026	*	VC!H17809
VCFTA	2027	2027	*	VC!I17809
VN-EAEU	2022	2022	0	EAV!D17787
VN-EAEU	2023	2023	0	EAV!E17787
VN-EAEU	2024	2024	0	EAV!F17787
VN-EAEU	2025	2025	0	EAV!G17787
VN-EAEU	2026	2026	0	EAV!H17787
VN-EAEU	2027	2027	0	EAV!I17787
AHKFTA	2022	2022	*	AKH!D17780
AHKFTA	2023	2023	*	AKH!E17780
AHKFTA	2024	2024	*	AKH!F17780
AHKFTA	2025	2025	*	AKH!G17780
AHKFTA	2026	2026	*	AKH!H17780
AHKFTA	2027	2027	*	AKH!I17780
EVFTA	2022	2022	0	EV-NK!D17810
EVFTA	2023	2023	0	EV-NK!E17810
EVFTA	2024	2024	0	EV-NK!F17810
EVFTA	2025	2025	0	EV-NK!G17810
EVFTA	2026	2026	0	EV-NK!H17810
EVFTA	2027	2027	0	EV-NK!I17810
UKVFTA	2022	2022	0	UKV!D17809
UKVFTA	2023	2023	0	UKV!E17809
UKVFTA	2024	2024	0	UKV!F17809
UKVFTA	2025	2025	0	UKV!G17809

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H17809
UKVFTA	2027	2027	0	UKV!I17809
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17903
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17903
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17903
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17903
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17903
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17903
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17903
RCEP A	2022	2022	*	RCEPT-A!D17772
RCEP A	2023	2023	*	RCEPT-A!E17772
RCEP A	2024	2024	*	RCEPT-A!F17772
RCEP A	2025	2025	*	RCEPT-A!G17772
RCEP A	2026	2026	*	RCEPT-A!H17772
RCEP A	2027	2027	*	RCEPT-A!I17772
RCEP B	2022	2022	*	B!D17772
RCEP B	2023	2023	*	B!E17772
RCEP B	2024	2024	*	B!F17772
RCEP B	2025	2025	*	B!G17772
RCEP B	2026	2026	*	B!H17772
RCEP B	2027	2027	*	B!I17772
RCEP C	2022	2022	*	C!D17770
RCEP C	2023	2023	*	C!E17770
RCEP C	2024	2024	*	C!F17770
RCEP C	2025	2025	*	C!G17770
RCEP C	2026	2026	*	C!H17770

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I17770
RCEP D	2022	2022	*	D!D17769
RCEP D	2023	2023	*	D!E17769
RCEP D	2024	2024	*	D!F17769
RCEP D	2025	2025	*	D!G17769
RCEP D	2026	2026	*	D!H17769
RCEP D	2027	2027	*	D!I17769
RCEP E	2022	2022	*	E!D17773
RCEP E	2023	2023	*	E!E17773
RCEP E	2024	2024	*	E!F17773
RCEP E	2025	2025	*	E!G17773
RCEP E	2026	2026	*	E!H17773
RCEP E	2027	2027	*	E!I17773
RCEP F	2022	2022	*	F!D17772
RCEP F	2023	2023	*	F!E17772
RCEP F	2024	2024	*	F!F17772
RCEP F	2025	2025	*	F!G17772
RCEP F	2026	2026	*	F!H17772
RCEP F	2027	2027	*	F!I17772
VIFTA	2024	2024	0	VI!F16653
VIFTA	2025	2025	0	VI!G16653
VIFTA	2026	2026	0	VI!H16653
VIFTA	2027	2027	0	VI!I16653

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): DM SPHH nhóm 2 (9981/QĐ-BCA 2019)		9981/QĐ-BCA	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): SPHH có khả năng gây mất an toàn (6266/QĐ-BCA 2023)		6266/QĐ-BCA	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): SP HH nhóm 2 (9981/QĐ-BCA 2019)		9981/QĐ-BCA	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 9304.00 has 2 lines; 9304.00.90 is distinguished from its siblings by: Other.	9304.00.10 Air guns, operating at a pressure of less than 7 kgf/cm2	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 9304.00.90. 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 0% for 9304.00.90 was checked against BT2026 (cell BT2026!N18434), 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
DM SPHH nhóm 2 (9981/QĐ-BCA 2019)
SPHH có khả năng gây mất an toàn (6266/QĐ-BCA 2023)
SP HH nhóm 2 (9981/QĐ-BCA 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.