Vietnam Tariff Intelligence

HS 9305.10.00 detail

HS code	9305.10.00
Description	Parts and accessories of articles of headings 93.01 to 93.04 / - Of revolvers or pistols
Unit	chiếc
Generated	08/11/2026 11:31:53
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/93051000/

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!K18436
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N18436
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18436
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-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 (*)
RCEP (Annex A)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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 (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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!E17761
ATIGA	2022	2022	*	AT!E17690
ATIGA	2023	2023	*	AT!F17690
ATIGA	2024	2024	*	AT!G17690
ATIGA	2025	2025	*	AT!H17690
ATIGA	2026	2026	*	AT!I17690
ATIGA	2027	2027	*	AT!J17690
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E17746
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F17746

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G17746
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H17746
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I17746
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J17746
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E17747
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F17747
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G17747
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H17747
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I17747
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J17747
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F17752
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H17709
AIFTA	30/12/2022	2022	*	AI!F17704
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G17704
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H17704
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I17704
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J17704
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K17704
VKFTA	2022	2022	0	VK!E17750
VKFTA	2023	2023	0	VK!F17750
VKFTA	2024	2024	0	VK!G17750
VKFTA	2025	2025	0	VK!H17750
VKFTA	2026	2026	0	VK!I17750
VKFTA	2027	2027	0	VK!J17750
VCFTA	2022	2022	*	VC!D17812
VCFTA	2023	2023	*	VC!E17812

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F17812
VCFTA	2025	2025	*	VC!G17812
VCFTA	2026	2026	*	VC!H17812
VCFTA	2027	2027	*	VC!I17812
VN-EAEU	2022	2022	*	EAV!D17790
VN-EAEU	2023	2023	*	EAV!E17790
VN-EAEU	2024	2024	*	EAV!F17790
VN-EAEU	2025	2025	*	EAV!G17790
VN-EAEU	2026	2026	*	EAV!H17790
VN-EAEU	2027	2027	*	EAV!I17790
AHKFTA	2022	2022	*	AKH!D17783
AHKFTA	2023	2023	*	AKH!E17783
AHKFTA	2024	2024	*	AKH!F17783
AHKFTA	2025	2025	*	AKH!G17783
AHKFTA	2026	2026	*	AKH!H17783
AHKFTA	2027	2027	*	AKH!I17783
EVFTA	2022	2022	0	EV-NK!D17813
EVFTA	2023	2023	0	EV-NK!E17813
EVFTA	2024	2024	0	EV-NK!F17813
EVFTA	2025	2025	0	EV-NK!G17813
EVFTA	2026	2026	0	EV-NK!H17813
EVFTA	2027	2027	0	EV-NK!I17813
UKVFTA	2022	2022	0	UKV!D17812
UKVFTA	2023	2023	0	UKV!E17812
UKVFTA	2024	2024	0	UKV!F17812
UKVFTA	2025	2025	0	UKV!G17812

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H17812
UKVFTA	2027	2027	0	UKV!I17812
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17906
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17906
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17906
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17906
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17906
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17906
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17906
RCEP A	2022	2022	*	RCEPT-A!D17775
RCEP A	2023	2023	*	RCEPT-A!E17775
RCEP A	2024	2024	*	RCEPT-A!F17775
RCEP A	2025	2025	*	RCEPT-A!G17775
RCEP A	2026	2026	*	RCEPT-A!H17775
RCEP A	2027	2027	*	RCEPT-A!I17775
RCEP B	2022	2022	*	B!D17775
RCEP B	2023	2023	*	B!E17775
RCEP B	2024	2024	*	B!F17775
RCEP B	2025	2025	*	B!G17775
RCEP B	2026	2026	*	B!H17775
RCEP B	2027	2027	*	B!I17775
RCEP C	2022	2022	*	C!D17773
RCEP C	2023	2023	*	C!E17773
RCEP C	2024	2024	*	C!F17773
RCEP C	2025	2025	*	C!G17773
RCEP C	2026	2026	*	C!H17773

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I17773
RCEP D	2022	2022	*	D!D17772
RCEP D	2023	2023	*	D!E17772
RCEP D	2024	2024	*	D!F17772
RCEP D	2025	2025	*	D!G17772
RCEP D	2026	2026	*	D!H17772
RCEP D	2027	2027	*	D!I17772
RCEP E	2022	2022	*	E!D17776
RCEP E	2023	2023	*	E!E17776
RCEP E	2024	2024	*	E!F17776
RCEP E	2025	2025	*	E!G17776
RCEP E	2026	2026	*	E!H17776
RCEP E	2027	2027	*	E!I17776
RCEP F	2022	2022	*	F!D17775
RCEP F	2023	2023	*	F!E17775
RCEP F	2024	2024	*	F!F17775
RCEP F	2025	2025	*	F!G17775
RCEP F	2026	2026	*	F!H17775
RCEP F	2027	2027	*	F!I17775
VIFTA	2024	2024	0	VI!F16655
VIFTA	2025	2025	0	VI!G16655
VIFTA	2026	2026	0	VI!H16655
VIFTA	2027	2027	0	VI!I16655

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): Cấm XK, NK thuộc QLCN của BQP (173/2018/TT-BQP)		173/2018/TT-BQP	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
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 9305.10.00. 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 9305.10.00 was checked against BT2026 (cell BT2026!N18436), 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
Cấm XK, NK thuộc QLCN của BQP (173/2018/TT-BQP)

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.