Vietnam Tariff Intelligence

# HS 9401.20.90 detail

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|---|---|
| **HS code** | 9401.20.90 |
| **Description** | Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof / - Seats of a kind used for motor vehicles: / - - Other |
| **Unit** | chiếc |
| **Generated** | 18/11/2026 03:52:41 |
| **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/94012090/ |

## 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!K18497 |
| Preferential (MFN) | 25 | 25% | 73/2025/NĐ-CP | 2025-03-31 | BT2026!N18497 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q18497 |
| 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 |
|---|---|---|---|---|---|---|---|
| AJCEP | 0 | 0% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0(-MM, PH) | 0% (except MM, PH) | 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 |
| VIFTA | 17.5 | 17.5% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AHKFTA | 25 | 25% | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 25 | 25% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 25 | 25% | 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 C) | 25 | 25% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 25 | 25% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 25 | 25% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 25 | 25% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/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 |
| ACFTA | 50 | 50% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AIFTA | * | * not eligible | Consolidated BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/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) | | 50 | AC!E17801 |
| ATIGA | 2022 | 2022 | 0 | AT!E17730 |
| ATIGA | 2023 | 2023 | 0 | AT!F17730 |
| ATIGA | 2024 | 2024 | 0 | AT!G17730 |
| ATIGA | 2025 | 2025 | 0 | AT!H17730 |
| ATIGA | 2026 | 2026 | 0 | AT!I17730 |
| ATIGA | 2027 | 2027 | 0 | AT!J17730 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E17786 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F17786 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G17786 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H17786 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I17786 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J17786 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E17787 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F17787 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G17787 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H17787 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I17787 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J17787 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F17792 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H17749 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F17744 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G17744 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H17744 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I17744 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J17744 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K17744 |
| VKFTA | 2022 | 2022 | 0 | VK!E17790 |
| VKFTA | 2023 | 2023 | 0 | VK!F17790 |
| VKFTA | 2024 | 2024 | 0 | VK!G17790 |
| VKFTA | 2025 | 2025 | 0 | VK!H17790 |
| VKFTA | 2026 | 2026 | 0 | VK!I17790 |
| VKFTA | 2027 | 2027 | 0 | VK!J17790 |
| VCFTA | 2022 | 2022 | 5 | VC!D17852 |
| VCFTA | 2023 | 2023 | 3 | VC!E17852 |
| VCFTA | 2024 | 2024 | 0 | VC!F17852 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 0 | VC!G17852 |
| VCFTA | 2026 | 2026 | 0 | VC!H17852 |
| VCFTA | 2027 | 2027 | 0 | VC!I17852 |
| VN-EAEU | 2022 | 2022 | 6,8 | EAV!D17830 |
| VN-EAEU | 2023 | 2023 | 4,5 | EAV!E17830 |
| VN-EAEU | 2024 | 2024 | 2,3 | EAV!F17830 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G17830 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H17830 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I17830 |
| AHKFTA | 2022 | 2022 | 25 | AKH!D17823 |
| AHKFTA | 2023 | 2023 | 25 | AKH!E17823 |
| AHKFTA | 2024 | 2024 | 25 | AKH!F17823 |
| AHKFTA | 2025 | 2025 | 25 | AKH!G17823 |
| AHKFTA | 2026 | 2026 | 25 | AKH!H17823 |
| AHKFTA | 2027 | 2027 | 25 | AKH!I17823 |
| EVFTA | 2022 | 2022 | 6,2 | EV-NK!D17853 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E17853 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F17853 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G17853 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H17853 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I17853 |
| UKVFTA | 2022 | 2022 | 6,2 | UKV!D17852 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E17852 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F17852 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G17852 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H17852 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I17852 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D17946 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E17946 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F17946 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G17946 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H17946 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I17946 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J17946 |
| RCEP A | 2022 | 2022 | 25 | RCEPT-A!D17815 |
| RCEP A | 2023 | 2023 | 25 | RCEPT-A!E17815 |
| RCEP A | 2024 | 2024 | 25 | RCEPT-A!F17815 |
| RCEP A | 2025 | 2025 | 25 | RCEPT-A!G17815 |
| RCEP A | 2026 | 2026 | 25 | RCEPT-A!H17815 |
| RCEP A | 2027 | 2027 | 25 | RCEPT-A!I17815 |
| RCEP B | 2022 | 2022 | 25 | B!D17815 |
| RCEP B | 2023 | 2023 | 25 | B!E17815 |
| RCEP B | 2024 | 2024 | 25 | B!F17815 |
| RCEP B | 2025 | 2025 | 25 | B!G17815 |
| RCEP B | 2026 | 2026 | 25 | B!H17815 |
| RCEP B | 2027 | 2027 | 25 | B!I17815 |
| RCEP C | 2022 | 2022 | 25 | C!D17813 |
| RCEP C | 2023 | 2023 | 25 | C!E17813 |
| RCEP C | 2024 | 2024 | 25 | C!F17813 |
| RCEP C | 2025 | 2025 | 25 | C!G17813 |
| RCEP C | 2026 | 2026 | 25 | C!H17813 |
| RCEP C | 2027 | 2027 | 25 | C!I17813 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 25 | D!D17812 |
| RCEP D | 2023 | 2023 | 25 | D!E17812 |
| RCEP D | 2024 | 2024 | 25 | D!F17812 |
| RCEP D | 2025 | 2025 | 25 | D!G17812 |
| RCEP D | 2026 | 2026 | 25 | D!H17812 |
| RCEP D | 2027 | 2027 | 25 | D!I17812 |
| RCEP E | 2022 | 2022 | 25 | E!D17816 |
| RCEP E | 2023 | 2023 | 25 | E!E17816 |
| RCEP E | 2024 | 2024 | 25 | E!F17816 |
| RCEP E | 2025 | 2025 | 25 | E!G17816 |
| RCEP E | 2026 | 2026 | 25 | E!H17816 |
| RCEP E | 2027 | 2027 | 25 | E!I17816 |
| RCEP F | 2022 | 2022 | 25 | F!D17815 |
| RCEP F | 2023 | 2023 | 25 | F!E17815 |
| RCEP F | 2024 | 2024 | 25 | F!F17815 |
| RCEP F | 2025 | 2025 | 25 | F!G17815 |
| RCEP F | 2026 | 2026 | 25 | F!H17815 |
| RCEP F | 2027 | 2027 | 25 | F!I17815 |
| VIFTA | 2024 | 2024 | 22.5 | VI!F16694 |
| VIFTA | 2025 | 2025 | 20 | VI!G16694 |
| VIFTA | 2026 | 2026 | 17.5 | VI!H16694 |
| VIFTA | 2027 | 2027 | 15 | VI!I16694 |

## Advisory & warnings

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| FTA-013 | YELLOW | FTA rate not lower than MFN | AHKFTA 25%, RCEP (Annex A) 25%, RCEP (Annex B) 25%, RCEP (Annex C) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, RCEP (Annex F) 25%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving. | MFN 25% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Not verified – check required |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 9401.20 has 2 lines; 9401.20.90 is distinguished from its siblings by: Other. | 9401.20.10 Of a kind used for vehicles of heading 87.02, 87.03 or 87.04 | 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 |
| HS-005 | BLUE | Chapter 98 equivalent exists | 9401.20.90 corresponds to Chapter 98 code 9849.40.19 (specific MFN: 0%). Applies only if Chapter 98 conditions are met. | - - - Loại khác | 26/2023/NĐ-CP | Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended). | Not verified – check required |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 9401.20.90. 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 9401.20.90 was checked against BT2026 (cell BT2026!N18497), 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 |

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.