Vietnam Tariff Intelligence

HS 9403.70.90 detail

HS code	9403.70.90
Description	Other furniture and parts thereof / - Furniture of plastics: / - - Other
Unit	chiếc
Generated	12/11/2026 10:34:58
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/94037090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18557
Preferential (MFN)	20	20%	73/2025/NĐ-CP	2025-03-31	BT2026!N18557
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18557
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
ACFTA	0 (-BN, KH)	0% (except BN, KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
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	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	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 B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	8	8%	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!E17863
ATIGA	2022	2022	0	AT!E17792
ATIGA	2023	2023	0	AT!F17792
ATIGA	2024	2024	0	AT!G17792
ATIGA	2025	2025	0	AT!H17792
ATIGA	2026	2026	0	AT!I17792
ATIGA	2027	2027	0	AT!J17792
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17848
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17848
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17848

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17848
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17848
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17848
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E17849
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F17849
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17849
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17849
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17849
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17849
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F17854
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17811
AIFTA	30/12/2022	2022	5	AI!F17806
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G17806
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H17806
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I17806
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J17806
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K17806
VKFTA	2022	2022	5	VK!E17852
VKFTA	2023	2023	5	VK!F17852
VKFTA	2024	2024	5	VK!G17852
VKFTA	2025	2025	5	VK!H17852
VKFTA	2026	2026	5	VK!I17852
VKFTA	2027	2027	5	VK!J17852
VCFTA	2022	2022	5	VC!D17914
VCFTA	2023	2023	3	VC!E17914
VCFTA	2024	2024	0	VC!F17914

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17914
VCFTA	2026	2026	0	VC!H17914
VCFTA	2027	2027	0	VC!I17914
VN-EAEU	2022	2022	5,5	EAV!D17892
VN-EAEU	2023	2023	3,6	EAV!E17892
VN-EAEU	2024	2024	1,8	EAV!F17892
VN-EAEU	2025	2025	0	EAV!G17892
VN-EAEU	2026	2026	0	EAV!H17892
VN-EAEU	2027	2027	0	EAV!I17892
AHKFTA	2022	2022	12	AKH!D17885
AHKFTA	2023	2023	8	AKH!E17885
AHKFTA	2024	2024	8	AKH!F17885
AHKFTA	2025	2025	4	AKH!G17885
AHKFTA	2026	2026	4	AKH!H17885
AHKFTA	2027	2027	0	AKH!I17885
EVFTA	2022	2022	5	EV-NK!D17915
EVFTA	2023	2023	0	EV-NK!E17915
EVFTA	2024	2024	0	EV-NK!F17915
EVFTA	2025	2025	0	EV-NK!G17915
EVFTA	2026	2026	0	EV-NK!H17915
EVFTA	2027	2027	0	EV-NK!I17915
UKVFTA	2022	2022	5	UKV!D17914
UKVFTA	2023	2023	0	UKV!E17914
UKVFTA	2024	2024	0	UKV!F17914
UKVFTA	2025	2025	0	UKV!G17914
UKVFTA	2026	2026	0	UKV!H17914

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17914
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18008
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18008
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18008
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18008
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18008
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18008
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18008
RCEP A	2022	2022	18	RCEPT-A!D17877
RCEP A	2023	2023	16	RCEPT-A!E17877
RCEP A	2024	2024	14	RCEPT-A!F17877
RCEP A	2025	2025	12	RCEPT-A!G17877
RCEP A	2026	2026	10	RCEPT-A!H17877
RCEP A	2027	2027	8	RCEPT-A!I17877
RCEP B	2022	2022	18	B!D17877
RCEP B	2023	2023	16	B!E17877
RCEP B	2024	2024	14	B!F17877
RCEP B	2025	2025	12	B!G17877
RCEP B	2026	2026	10	B!H17877
RCEP B	2027	2027	8	B!I17877
RCEP C	2022	2022	18	C!D17875
RCEP C	2023	2023	16	C!E17875
RCEP C	2024	2024	14	C!F17875
RCEP C	2025	2025	12	C!G17875
RCEP C	2026	2026	10	C!H17875
RCEP C	2027	2027	8	C!I17875

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D17874
RCEP D	2023	2023	16,4	D!E17874
RCEP D	2024	2024	14,5	D!F17874
RCEP D	2025	2025	12,7	D!G17874
RCEP D	2026	2026	10,9	D!H17874
RCEP D	2027	2027	9,1	D!I17874
RCEP E	2022	2022	18	E!D17878
RCEP E	2023	2023	16	E!E17878
RCEP E	2024	2024	14	E!F17878
RCEP E	2025	2025	12	E!G17878
RCEP E	2026	2026	10	E!H17878
RCEP E	2027	2027	8	E!I17878
RCEP F	2022	2022	18	F!D17877
RCEP F	2023	2023	16	F!E17877
RCEP F	2024	2024	14	F!F17877
RCEP F	2025	2025	12	F!G17877
RCEP F	2026	2026	10	F!H17877
RCEP F	2027	2027	8	F!I17877
VIFTA	2024	2024	16	VI!F16754
VIFTA	2025	2025	12	VI!G16754
VIFTA	2026	2026	8	VI!H16754
VIFTA	2027	2027	4	VI!I16754

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9403.70 has 3 lines; 9403.70.90 is distinguished from its siblings by: Other.	9403.70.10 Baby walkers; 9403.70.20 Fume cupboards	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 9403.70.90. 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 20% for 9403.70.90 was checked against BT2026 (cell BT2026!N18557), 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

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)

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.