Vietnam Tariff Intelligence

HS 9403.91.00 detail

HS code	9403.91.00
Description	Other furniture and parts thereof / - Parts: / - - Of wood
Unit	chiếc
Generated	12/11/2026 09:36:56
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/94039100/

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!K18565
Preferential (MFN)	0	0%	73/2025/NĐ-CP	2025-03-31	BT2026!N18565
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18565
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 (-KH)	0% (except 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
AKFTA	0	0%	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
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
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
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	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E17871
ATIGA	2022	2022	0	AT!E17800
ATIGA	2023	2023	0	AT!F17800
ATIGA	2024	2024	0	AT!G17800
ATIGA	2025	2025	0	AT!H17800
ATIGA	2026	2026	0	AT!I17800
ATIGA	2027	2027	0	AT!J17800
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17856
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17856

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17856
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17856
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17856
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17856
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17857
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17857
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17857
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17857
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17857
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17857
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17862
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17819
AIFTA	30/12/2022	2022	5	AI!F17814
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G17814
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H17814
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I17814
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J17814
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K17814
VKFTA	2022	2022	0	VK!E17860
VKFTA	2023	2023	0	VK!F17860
VKFTA	2024	2024	0	VK!G17860
VKFTA	2025	2025	0	VK!H17860
VKFTA	2026	2026	0	VK!I17860
VKFTA	2027	2027	0	VK!J17860
VCFTA	2022	2022	13	VC!D17922
VCFTA	2023	2023	11	VC!E17922

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	9	VC!F17922
VCFTA	2025	2025	7	VC!G17922
VCFTA	2026	2026	5	VC!H17922
VCFTA	2027	2027	4	VC!I17922
VN-EAEU	2022	2022	0	EAV!D17900
VN-EAEU	2023	2023	0	EAV!E17900
VN-EAEU	2024	2024	0	EAV!F17900
VN-EAEU	2025	2025	0	EAV!G17900
VN-EAEU	2026	2026	0	EAV!H17900
VN-EAEU	2027	2027	0	EAV!I17900
AHKFTA	2022	2022	12	AKH!D17893
AHKFTA	2023	2023	8	AKH!E17893
AHKFTA	2024	2024	8	AKH!F17893
AHKFTA	2025	2025	4	AKH!G17893
AHKFTA	2026	2026	4	AKH!H17893
AHKFTA	2027	2027	0	AKH!I17893
EVFTA	2022	2022	5	EV-NK!D17923
EVFTA	2023	2023	0	EV-NK!E17923
EVFTA	2024	2024	0	EV-NK!F17923
EVFTA	2025	2025	0	EV-NK!G17923
EVFTA	2026	2026	0	EV-NK!H17923
EVFTA	2027	2027	0	EV-NK!I17923
UKVFTA	2022	2022	5	UKV!D17922
UKVFTA	2023	2023	0	UKV!E17922
UKVFTA	2024	2024	0	UKV!F17922
UKVFTA	2025	2025	0	UKV!G17922

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H17922
UKVFTA	2027	2027	0	UKV!I17922
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18016
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18016
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18016
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18016
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18016
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18016
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18016
RCEP A	2022	2022	18	RCEPT-A!D17885
RCEP A	2023	2023	16	RCEPT-A!E17885
RCEP A	2024	2024	14	RCEPT-A!F17885
RCEP A	2025	2025	12	RCEPT-A!G17885
RCEP A	2026	2026	10	RCEPT-A!H17885
RCEP A	2027	2027	8	RCEPT-A!I17885
RCEP B	2022	2022	18	B!D17885
RCEP B	2023	2023	16	B!E17885
RCEP B	2024	2024	14	B!F17885
RCEP B	2025	2025	12	B!G17885
RCEP B	2026	2026	10	B!H17885
RCEP B	2027	2027	8	B!I17885
RCEP C	2022	2022	18	C!D17883
RCEP C	2023	2023	16	C!E17883
RCEP C	2024	2024	14	C!F17883
RCEP C	2025	2025	12	C!G17883
RCEP C	2026	2026	10	C!H17883

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	8	C!I17883
RCEP D	2022	2022	18,2	D!D17882
RCEP D	2023	2023	16,4	D!E17882
RCEP D	2024	2024	14,5	D!F17882
RCEP D	2025	2025	12,7	D!G17882
RCEP D	2026	2026	10,9	D!H17882
RCEP D	2027	2027	9,1	D!I17882
RCEP E	2022	2022	18	E!D17886
RCEP E	2023	2023	16	E!E17886
RCEP E	2024	2024	14	E!F17886
RCEP E	2025	2025	12	E!G17886
RCEP E	2026	2026	10	E!H17886
RCEP E	2027	2027	8	E!I17886
RCEP F	2022	2022	18	F!D17885
RCEP F	2023	2023	16	F!E17885
RCEP F	2024	2024	14	F!F17885
RCEP F	2025	2025	12	F!G17885
RCEP F	2026	2026	10	F!H17885
RCEP F	2027	2027	8	F!I17885
VIFTA	2024	2024	18	VI!F16762
VIFTA	2025	2025	16	VI!G16762
VIFTA	2026	2026	14	VI!H16762
VIFTA	2027	2027	12	VI!I16762

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 4%, AIFTA 5%, VCFTA 5%, RCEP (Annex A) 10%, RCEP (Annex B) 10%, RCEP (Annex C) 10%, RCEP (Annex E) 10%, RCEP (Annex F) 10%, RCEP (Annex D) 10.9%, VIFTA 14%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	9403.91.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9403.91.00	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 9403.91.00. 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 9403.91.00 was checked against BT2026 (cell BT2026!N18565), 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.