

Détail du SH 4601.92.90

|                        |                                                                                                                                                                                                                                                                                                                                                    |
|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 4601.92.90                                                                                                                                                                                                                                                                                                                                         |
| Description            | Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens) / - Other: / - - Of bamboo: / - - - Other |
| Unité                  | kg/chiếc                                                                                                                                                                                                                                                                                                                                           |
| Généré le              | 31/10/2026 04:03:34                                                                                                                                                                                                                                                                                                                                |
| Version des données    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                                         |
| Statut de vérification | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée.                                                                                                                                                                                                                   |
| Lien                   | <a href="https://vietnamtariff.com/hs-code/46019290/">https://vietnamtariff.com/hs-code/46019290/</a>                                                                                                                                                                                                                                              |

Taxes applicables en 2026

| Régime tarifaire              | Valeur source | Taux                        | Base juridique | en vigueur | Source       |
|-------------------------------|---------------|-----------------------------|----------------|------------|--------------|
| Droit d'importation ordinaire | 30            | 30%                         | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K7201 |
| Préférentiel (NPF)            | 20            | 20%                         | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N7201 |
| TVA                           | 5/8/10        | 5 / 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q7201 |
| Taxe spéciale de consommation |               | Aucune donnée               |                |            |              |
| Taxe environnementale         |               | Aucune donnée               |                |            |              |
| Droit d'exportation           |               | Aucune donnée               |                |            |              |
| Taux à l'exportation CPTPP    |               | Aucune donnée               |                |            |              |
| Taux à l'exportation EVFTA    |               | Aucune donnée               |                |            |              |
| Taux à l'exportation UKVFTA   |               | Aucune donnée               |                |            |              |

Taux préférentiels spéciaux (ALE) - 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|-----|---------------|------|------------------|---------|---------------------|----------------|--------|
|-----|---------------|------|------------------|---------|---------------------|----------------|--------|

|                    |   |    |                           |                                           |                                      |                    |            |
|--------------------|---|----|---------------------------|-------------------------------------------|--------------------------------------|--------------------|------------|
| AANZFTA            | 0 | 0% | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ                                 | 121/2022/NĐ-<br>CP | Ad valorem |
| ACFTA              | 0 | 0% | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | E                                    | 118/2022/NĐ-<br>CP | Ad valorem |
| AIFTA              | 0 | 0% | Tarif consolidé<br>BT2026 | 01/01/2026 - 31/12/2026                   | AI                                   | 122/2022/NĐ-<br>CP | Ad valorem |
| AJCEP              | 0 | 0% | Tarif consolidé<br>BT2026 | 01/4/2026 - 31/3/2027                     | AJ                                   | 120/2022/NĐ-<br>CP | Ad valorem |
| AKFTA              | 0 | 0% | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AK                                   | 119/2022/NĐ-<br>CP | Ad valorem |
| ATIGA              | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | D                                    | 126/2022/NĐ-<br>CP | Ad valorem |
| CPTPP              | 0 | 0% | Tarif consolidé<br>BT2026 | (VI)                                      | CPTPP                                | 115/2022/NĐ-<br>CP | Ad valorem |
| EVFTA              | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | EUR.1                                | 116/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>A) | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>B) | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>C) | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>D) | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>E) | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>F) | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| UKVFTA             | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | EUR.1                                | 117/2022/NĐ-<br>CP | Ad valorem |
| VCFTA              | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | VC                                   | 112/2022/NĐ-<br>CP | Ad valorem |

|         |    |               |                           |                       |                       |                |               |
|---------|----|---------------|---------------------------|-----------------------|-----------------------|----------------|---------------|
| VJEPA   | 0  | 0%            | Tarif consolidé<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem    |
| VKFTA   | 0  | 0%            | Tarif consolidé<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad valorem    |
| VN-EAEU | 0  | 0%            | Tarif consolidé<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad valorem    |
| VN-LAO  | 0  | 0%            | Tarif consolidé<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad valorem    |
| AHKFTA  | 4  | 4%            | Tarif consolidé<br>BT2026 | 2026                  | AHK                   | 123/2022/NĐ-CP | Ad valorem    |
| VIFTA   | 14 | 14%           | Tarif consolidé<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad valorem    |
| VN-CAM  |    | Aucune donnée | Aucune donnée             |                       | S                     | 56/2026/NĐ-CP  | Aucune donnée |
| VNCU    |    | Aucune donnée | Aucune donnée             |                       | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |

Historique des taux / démantèlement par année

| FTA   | Période                                | Année | Valeur source | Source   |
|-------|----------------------------------------|-------|---------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AC!E6969 |
| ATIGA | 2022                                   | 2022  | 0             | AT!E6924 |
| ATIGA | 2023                                   | 2023  | 0             | AT!F6924 |
| ATIGA | 2024                                   | 2024  | 0             | AT!G6924 |
| ATIGA | 2025                                   | 2025  | 0             | AT!H6924 |
| ATIGA | 2026                                   | 2026  | 0             | AT!I6924 |
| ATIGA | 2027                                   | 2027  | 0             | AT!J6924 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022  | 2             | AJ!E6974 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023  | 0             | AJ!F6974 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024  | 0             | AJ!G6974 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025  | 0             | AJ!H6974 |

| FTA     | Période                                | Année | Valeur source | Source     |
|---------|----------------------------------------|-------|---------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | AJ!I6974   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | AJ!J6974   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022  | 4             | VJ!E6976   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023  | 2             | VJ!F6976   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | VJ!G6976   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | VJ!H6976   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | VJ!I6976   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | VJ!J6976   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AK!F6976   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AANZ!H6930 |
| AIFTA   | 30/12/2022                             | 2022  | 0             | AI!F6932   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023  | 0             | AI!G6932   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024  | 0             | AI!H6932   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025  | 0             | AI!I6932   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026  | 0             | AI!J6932   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027  | 0             | AI!K6932   |
| VKFTA   | 2022                                   | 2022  | 0             | VK!E6952   |
| VKFTA   | 2023                                   | 2023  | 0             | VK!F6952   |
| VKFTA   | 2024                                   | 2024  | 0             | VK!G6952   |
| VKFTA   | 2025                                   | 2025  | 0             | VK!H6952   |
| VKFTA   | 2026                                   | 2026  | 0             | VK!I6952   |
| VKFTA   | 2027                                   | 2027  | 0             | VK!J6952   |
| VCFTA   | 2022                                   | 2022  | 5             | VC!D7007   |
| VCFTA   | 2023                                   | 2023  | 2             | VC!E7007   |
| VCFTA   | 2024                                   | 2024  | 0             | VC!F7007   |
| VCFTA   | 2025                                   | 2025  | 0             | VC!G7007   |

| FTA     | Période | Année | Valeur source | Source      |
|---------|---------|-------|---------------|-------------|
| VCFTA   | 2026    | 2026  | 0             | VC!H7007    |
| VCFTA   | 2027    | 2027  | 0             | VC!I7007    |
| VN-EAEU | 2022    | 2022  | 0             | EAV!D6987   |
| VN-EAEU | 2023    | 2023  | 0             | EAV!E6987   |
| VN-EAEU | 2024    | 2024  | 0             | EAV!F6987   |
| VN-EAEU | 2025    | 2025  | 0             | EAV!G6987   |
| VN-EAEU | 2026    | 2026  | 0             | EAV!H6987   |
| VN-EAEU | 2027    | 2027  | 0             | EAV!I6987   |
| AHKFTA  | 2022    | 2022  | 12            | AKH!D6995   |
| AHKFTA  | 2023    | 2023  | 8             | AKH!E6995   |
| AHKFTA  | 2024    | 2024  | 8             | AKH!F6995   |
| AHKFTA  | 2025    | 2025  | 4             | AKH!G6995   |
| AHKFTA  | 2026    | 2026  | 4             | AKH!H6995   |
| AHKFTA  | 2027    | 2027  | 0             | AKH!I6995   |
| EVFTA   | 2022    | 2022  | 10            | EV-NK!D6988 |
| EVFTA   | 2023    | 2023  | 6,6           | EV-NK!E6988 |
| EVFTA   | 2024    | 2024  | 3,3           | EV-NK!F6988 |
| EVFTA   | 2025    | 2025  | 0             | EV-NK!G6988 |
| EVFTA   | 2026    | 2026  | 0             | EV-NK!H6988 |
| EVFTA   | 2027    | 2027  | 0             | EV-NK!I6988 |
| UKVFTA  | 2022    | 2022  | 10            | UKV!D6989   |
| UKVFTA  | 2023    | 2023  | 6,6           | UKV!E6989   |
| UKVFTA  | 2024    | 2024  | 3,3           | UKV!F6989   |
| UKVFTA  | 2025    | 2025  | 0             | UKV!G6989   |
| UKVFTA  | 2026    | 2026  | 0             | UKV!H6989   |
| UKVFTA  | 2027    | 2027  | 0             | UKV!I6989   |

| FTA    | Période | Année          | Valeur source | Source        |
|--------|---------|----------------|---------------|---------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0             | CPTPP!D6955   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0             | CPTPP!E6955   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0             | CPTPP!F6955   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0             | CPTPP!G6955   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0             | CPTPP!H6955   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0             | CPTPP!I6955   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0             | CPTPP!J6955   |
| RCEP A | 2022    | 2022           | 0             | RCEPT-A!D6989 |
| RCEP A | 2023    | 2023           | 0             | RCEPT-A!E6989 |
| RCEP A | 2024    | 2024           | 0             | RCEPT-A!F6989 |
| RCEP A | 2025    | 2025           | 0             | RCEPT-A!G6989 |
| RCEP A | 2026    | 2026           | 0             | RCEPT-A!H6989 |
| RCEP A | 2027    | 2027           | 0             | RCEPT-A!I6989 |
| RCEP B | 2022    | 2022           | 0             | B!D6989       |
| RCEP B | 2023    | 2023           | 0             | B!E6989       |
| RCEP B | 2024    | 2024           | 0             | B!F6989       |
| RCEP B | 2025    | 2025           | 0             | B!G6989       |
| RCEP B | 2026    | 2026           | 0             | B!H6989       |
| RCEP B | 2027    | 2027           | 0             | B!I6989       |
| RCEP C | 2022    | 2022           | 0             | C!D6989       |
| RCEP C | 2023    | 2023           | 0             | C!E6989       |
| RCEP C | 2024    | 2024           | 0             | C!F6989       |
| RCEP C | 2025    | 2025           | 0             | C!G6989       |
| RCEP C | 2026    | 2026           | 0             | C!H6989       |
| RCEP C | 2027    | 2027           | 0             | C!I6989       |
| RCEP D | 2022    | 2022           | 0             | D!D6989       |

| FTA    | Période | Année | Valeur source | Source   |
|--------|---------|-------|---------------|----------|
| RCEP D | 2023    | 2023  | 0             | D!E6989  |
| RCEP D | 2024    | 2024  | 0             | D!F6989  |
| RCEP D | 2025    | 2025  | 0             | D!G6989  |
| RCEP D | 2026    | 2026  | 0             | D!H6989  |
| RCEP D | 2027    | 2027  | 0             | D!I6989  |
| RCEP E | 2022    | 2022  | 0             | E!D6992  |
| RCEP E | 2023    | 2023  | 0             | E!E6992  |
| RCEP E | 2024    | 2024  | 0             | E!F6992  |
| RCEP E | 2025    | 2025  | 0             | E!G6992  |
| RCEP E | 2026    | 2026  | 0             | E!H6992  |
| RCEP E | 2027    | 2027  | 0             | E!I6992  |
| RCEP F | 2022    | 2022  | 0             | F!D6989  |
| RCEP F | 2023    | 2023  | 0             | F!E6989  |
| RCEP F | 2024    | 2024  | 0             | F!F6989  |
| RCEP F | 2025    | 2025  | 0             | F!G6989  |
| RCEP F | 2026    | 2026  | 0             | F!H6989  |
| RCEP F | 2027    | 2027  | 0             | F!I6989  |
| VIFTA  | 2024    | 2024  | 18            | VI!F6460 |
| VIFTA  | 2025    | 2025  | 16            | VI!G6460 |
| VIFTA  | 2026    | 2026  | 14            | VI!H6460 |
| VIFTA  | 2027    | 2027  | 12            | VI!I6460 |

Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|----------------|--------|---------------|-------------|---------------|---------------------|--------------------|------------------------|
|----------------|--------|---------------|-------------|---------------|---------------------|--------------------|------------------------|

|         |        |                                                            |                                                                                                                   |                                                                                                                                                                                     |                |                                                                                                          |                                                   |
|---------|--------|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 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.     | Texte cité dans la source ; validité non vérifiée |
| 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.     | Texte cité dans la source ; validité non vérifiée |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 4601.92 has 3 lines; 4601.92.90 is distinguished from its siblings by: Other.                          | 4601.92.10 Plaits and similar products of plaiting materials, whether or not assembled into strips; 4601.92.20 Fans and handscreens, frames and handles therefor, and parts thereof | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain.              | Non vérifié – contrôle nécessaire                 |
| 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.                                           | Non vérifié – contrôle nécessaire                 |
| TAX-001 | YELLOW | Several VAT rates                                          | The VAT column shows "5/8/10".                                                                                    |                                                                                                                                                                                     | 181/2025/NĐ-CP | Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).          | Non vérifié – contrôle nécessaire                 |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 4601.92.90. This does NOT mean there is no risk.                      |                                                                                                                                                                                     |                | Check the MOIT Trade Remedies Authority database.                                                        | Non vérifié – contrôle nécessaire                 |
| DQ-001  | GREEN  | MFN rate present in the source                             | The MFN rate 20% for 4601.92.90 was checked against BT2026 (cell BT2026!N7201), 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. | Vérifié par rapport au fichier tarifaire source   |

## Politique de l'article

**Politique de l'article**

Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)

HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.