

## Détail du SH 6202.40.90

|                        |                                                                                                                                                                                                                 |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 6202.40.90                                                                                                                                                                                                      |
| Description            | Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04 / - Of man-made fibres: / - - Other |
| Unité                  | chiếc                                                                                                                                                                                                           |
| Généré le              | 31/10/2026 05:34:53                                                                                                                                                                                             |
| 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/62024090/">https://vietnamtariff.com/hs-code/62024090/</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!K9461 |
| Préférentiel (NPF)            | 20            | 20%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N9461 |
| TVA                           | 8/10          | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q9461 |
| 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 đoạn) | AANZ                | 121/2022/NĐ-CP | Ad valorem |

| FTA             | Valeur source | Taux | Base des données       | Période                                | Preuve de l'origine               | Base juridique | Statut     |
|-----------------|---------------|------|------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA           | 0             | 0%   | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AIFTA           | 0             | 0%   | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| AJCEP           | 0             | 0%   | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA           | 0             | 0%   | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA           | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP           | 0             | 0%   | Tarif consolidé BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VCFTA           | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| VJEPA           | 0             | 0%   | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem |
| VKFTA           | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem |

| FTA     | Valeur source | Taux          | Base des données       | Période | Preuve de l'origine   | Base juridique | Statut        |
|---------|---------------|---------------|------------------------|---------|-----------------------|----------------|---------------|
| VN-EAEU | 0             | 0%            | Tarif consolidé BT2026 | 2026    | EAV                   | 113/2022/NĐ-CP | Ad valorem    |
| VN-LAO  | 0             | 0%            | Tarif consolidé BT2026 |         | S                     | 206/2025/NĐ-CP | Ad valorem    |
| EVFTA   | 2,5           | 2,5%          | Tarif consolidé BT2026 | 2026    | EUR.1                 | 116/2022/NĐ-CP | Ad valorem    |
| UKVFTA  | 2,5           | 2,5%          | Tarif consolidé BT2026 | 2026    | EUR.1                 | 117/2022/NĐ-CP | Ad valorem    |
| AHKFTA  | 4             | 4%            | Tarif consolidé BT2026 | 2026    | AHK                   | 123/2022/NĐ-CP | Ad valorem    |
| VIFTA   | 11.4          | 11,4%         | Tarif consolidé 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!E8995 |
| ATIGA | 2022                                   | 2022  | 0             | AT!E8946 |
| ATIGA | 2023                                   | 2023  | 0             | AT!F8946 |
| ATIGA | 2024                                   | 2024  | 0             | AT!G8946 |
| ATIGA | 2025                                   | 2025  | 0             | AT!H8946 |
| ATIGA | 2026                                   | 2026  | 0             | AT!I8946 |
| ATIGA | 2027                                   | 2027  | 0             | AT!J8946 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022  | 1             | AJ!E8998 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023  | 0             | AJ!F8998 |

| FTA     | Période                                | Année | Valeur source | Source     |
|---------|----------------------------------------|-------|---------------|------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | AJ!G8998   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | AJ!H8998   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | AJ!I8998   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | AJ!J8998   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022  | 0             | VJ!E8999   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023  | 0             | VJ!F8999   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | VJ!G8999   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | VJ!H8999   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | VJ!I8999   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | VJ!J8999   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AK!F9000   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AANZ!H8952 |
| AIFTA   | 30/12/2022                             | 2022  | 0             | AI!F8958   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023  | 0             | AI!G8958   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024  | 0             | AI!H8958   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025  | 0             | AI!I8958   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026  | 0             | AI!J8958   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027  | 0             | AI!K8958   |
| VKFTA   | 2022                                   | 2022  | 0             | VK!E8983   |
| VKFTA   | 2023                                   | 2023  | 0             | VK!F8983   |
| VKFTA   | 2024                                   | 2024  | 0             | VK!G8983   |
| VKFTA   | 2025                                   | 2025  | 0             | VK!H8983   |
| VKFTA   | 2026                                   | 2026  | 0             | VK!I8983   |
| VKFTA   | 2027                                   | 2027  | 0             | VK!J8983   |
| VCFTA   | 2022                                   | 2022  | 4             | VC!D9028   |
| VCFTA   | 2023                                   | 2023  | 2             | VC!E9028   |

| FTA     | Période | Année | Valeur source | Source      |
|---------|---------|-------|---------------|-------------|
| VCFTA   | 2024    | 2024  | 0             | VC!F9028    |
| VCFTA   | 2025    | 2025  | 0             | VC!G9028    |
| VCFTA   | 2026    | 2026  | 0             | VC!H9028    |
| VCFTA   | 2027    | 2027  | 0             | VC!I9028    |
| VN-EAEU | 2022    | 2022  | 0             | EAV!D9008   |
| VN-EAEU | 2023    | 2023  | 0             | EAV!E9008   |
| VN-EAEU | 2024    | 2024  | 0             | EAV!F9008   |
| VN-EAEU | 2025    | 2025  | 0             | EAV!G9008   |
| VN-EAEU | 2026    | 2026  | 0             | EAV!H9008   |
| VN-EAEU | 2027    | 2027  | 0             | EAV!I9008   |
| AHKFTA  | 2022    | 2022  | 12            | AKH!D9021   |
| AHKFTA  | 2023    | 2023  | 8             | AKH!E9021   |
| AHKFTA  | 2024    | 2024  | 8             | AKH!F9021   |
| AHKFTA  | 2025    | 2025  | 4             | AKH!G9021   |
| AHKFTA  | 2026    | 2026  | 4             | AKH!H9021   |
| AHKFTA  | 2027    | 2027  | 0             | AKH!I9021   |
| EVFTA   | 2022    | 2022  | 12,5          | EV-NK!D9031 |
| EVFTA   | 2023    | 2023  | 10            | EV-NK!E9031 |
| EVFTA   | 2024    | 2024  | 7,5           | EV-NK!F9031 |
| EVFTA   | 2025    | 2025  | 5             | EV-NK!G9031 |
| EVFTA   | 2026    | 2026  | 2,5           | EV-NK!H9031 |
| EVFTA   | 2027    | 2027  | 0             | EV-NK!I9031 |
| UKVFTA  | 2022    | 2022  | 12,5          | UKV!D9030   |
| UKVFTA  | 2023    | 2023  | 10            | UKV!E9030   |
| UKVFTA  | 2024    | 2024  | 7,5           | UKV!F9030   |
| UKVFTA  | 2025    | 2025  | 5             | UKV!G9030   |

| FTA    | Période | Année          | Valeur source | Source        |
|--------|---------|----------------|---------------|---------------|
| UKVFTA | 2026    | 2026           | 2,5           | UKV!H9030     |
| UKVFTA | 2027    | 2027           | 0             | UKV!I9030     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0             | CPTPP!D8976   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0             | CPTPP!E8976   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0             | CPTPP!F8976   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0             | CPTPP!G8976   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0             | CPTPP!H8976   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0             | CPTPP!I8976   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0             | CPTPP!J8976   |
| RCEP A | 2022    | 2022           | 0             | RCEPT-A!D9015 |
| RCEP A | 2023    | 2023           | 0             | RCEPT-A!E9015 |
| RCEP A | 2024    | 2024           | 0             | RCEPT-A!F9015 |
| RCEP A | 2025    | 2025           | 0             | RCEPT-A!G9015 |
| RCEP A | 2026    | 2026           | 0             | RCEPT-A!H9015 |
| RCEP A | 2027    | 2027           | 0             | RCEPT-A!I9015 |
| RCEP B | 2022    | 2022           | 0             | B!D9015       |
| RCEP B | 2023    | 2023           | 0             | B!E9015       |
| RCEP B | 2024    | 2024           | 0             | B!F9015       |
| RCEP B | 2025    | 2025           | 0             | B!G9015       |
| RCEP B | 2026    | 2026           | 0             | B!H9015       |
| RCEP B | 2027    | 2027           | 0             | B!I9015       |
| RCEP C | 2022    | 2022           | 0             | C!D9015       |
| RCEP C | 2023    | 2023           | 0             | C!E9015       |
| RCEP C | 2024    | 2024           | 0             | C!F9015       |
| RCEP C | 2025    | 2025           | 0             | C!G9015       |
| RCEP C | 2026    | 2026           | 0             | C!H9015       |

| FTA    | Période | Année | Valeur source | Source   |
|--------|---------|-------|---------------|----------|
| RCEP C | 2027    | 2027  | 0             | C!I9015  |
| RCEP D | 2022    | 2022  | 0             | D!D9014  |
| RCEP D | 2023    | 2023  | 0             | D!E9014  |
| RCEP D | 2024    | 2024  | 0             | D!F9014  |
| RCEP D | 2025    | 2025  | 0             | D!G9014  |
| RCEP D | 2026    | 2026  | 0             | D!H9014  |
| RCEP D | 2027    | 2027  | 0             | D!I9014  |
| RCEP E | 2022    | 2022  | 0             | E!D9018  |
| RCEP E | 2023    | 2023  | 0             | E!E9018  |
| RCEP E | 2024    | 2024  | 0             | E!F9018  |
| RCEP E | 2025    | 2025  | 0             | E!G9018  |
| RCEP E | 2026    | 2026  | 0             | E!H9018  |
| RCEP E | 2027    | 2027  | 0             | E!I9018  |
| RCEP F | 2022    | 2022  | 0             | F!D9015  |
| RCEP F | 2023    | 2023  | 0             | F!E9015  |
| RCEP F | 2024    | 2024  | 0             | F!F9015  |
| RCEP F | 2025    | 2025  | 0             | F!G9015  |
| RCEP F | 2026    | 2026  | 0             | F!H9015  |
| RCEP F | 2027    | 2027  | 0             | F!I9015  |
| VIFTA  | 2024    | 2024  | 17.1          | VI!F8332 |
| VIFTA  | 2025    | 2025  | 14.3          | VI!G8332 |
| VIFTA  | 2026    | 2026  | 11.4          | VI!H8332 |
| VIFTA  | 2027    | 2027  | 8.6           | VI!I8332 |

### 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 |
| DOC-001        | YELLOW | Specialised inspection                               | Item policy (source, Vietnamese): DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)*                                 |                                                                                                                                                                                 | 765/QĐ-BCT                        | Prepare inspection/certification filings under the cited instruments before clearance.                  | Texte cité dans la source ; validité non vérifiée |
| DOC-004        | YELLOW | Other item policy                                    | Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT ) |                                                                                                                                                                                 | 42/2019/TT-BCT,<br>34/2025/TT-BCT | Read the referenced instruments.                                                                        | Texte cité dans la source ; validité non vérifiée |
| HS-003         | YELLOW | Classification Review Required – similar lines exist | Subheading 6202.40 has 2 lines; 6202.40.90 is distinguished from its siblings by: Other.                                                           | 6202.40.10 Overcoats, raincoats, car-coats, cloaks, capes, ponchos, three-quarter coats, greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats | 31/2022/TT-BTC                    | Verify the distinguishing features; consider an advance classification ruling if uncertain.             | Non vérifié – contrôle nécessaire                 |
| HS-004         | YELLOW | HS code introduced in the 2023 nomenclature          | 6202.40.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.            | MOI: 6202.40.90                                                                                                                                                                 | 31/2022/TT-BTC                    | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table. | Non vérifié – contrôle nécessaire                 |

| Code de risque | Niveau | Nom du risque                                              | Description                                                                                          | Données liées | Référence juridique | Action recommandée                                                                                       | Statut de vérification                          |
|----------------|--------|------------------------------------------------------------|------------------------------------------------------------------------------------------------------|---------------|---------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| 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 "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 6202.40.90. 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 6202.40.90 was checked against BT2026 (cell BT2026!N9461), 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)                                                                   |
| Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT ) |
| DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)*                                 |

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.