Vietnam Tariff Intelligence

HS 4303.90.90 detail

HS code	4303.90.90
Description	Articles of apparel, clothing accessories and other articles of furskin / - Other: / - - Other
Unit	kg/chiếc
Generated	03/11/2026 11:33:15
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/43039090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6780
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N6780
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6780
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	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
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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	15	15%	Consolidated BT2026	2026	AHK	123/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E6564
ATIGA	2022	2022	0	AT!E6519

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F6519
ATIGA	2024	2024	0	AT!G6519
ATIGA	2025	2025	0	AT!H6519
ATIGA	2026	2026	0	AT!I6519
ATIGA	2027	2027	0	AT!J6519
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E6569
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6569
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6569
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6569
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6569
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6569
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E6569
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F6569
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6569
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6569
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6569
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6569
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6571
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6525
AIFTA	30/12/2022	2022	0	AI!F6527
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6527
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6527
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6527
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6527
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6527
VKFTA	2022	2022	0	VK!E6547

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F6547
VKFTA	2024	2024	0	VK!G6547
VKFTA	2025	2025	0	VK!H6547
VKFTA	2026	2026	0	VK!I6547
VKFTA	2027	2027	0	VK!J6547
VCFTA	2022	2022	5	VC!D6600
VCFTA	2023	2023	3	VC!E6600
VCFTA	2024	2024	0	VC!F6600
VCFTA	2025	2025	0	VC!G6600
VCFTA	2026	2026	0	VC!H6600
VCFTA	2027	2027	0	VC!I6600
VN-EAEU	2022	2022	0	EAV!D6582
VN-EAEU	2023	2023	0	EAV!E6582
VN-EAEU	2024	2024	0	EAV!F6582
VN-EAEU	2025	2025	0	EAV!G6582
VN-EAEU	2026	2026	0	EAV!H6582
VN-EAEU	2027	2027	0	EAV!I6582
AHKFTA	2022	2022	15	AKH!D6590
AHKFTA	2023	2023	15	AKH!E6590
AHKFTA	2024	2024	15	AKH!F6590
AHKFTA	2025	2025	15	AKH!G6590
AHKFTA	2026	2026	15	AKH!H6590
AHKFTA	2027	2027	15	AKH!I6590
EVFTA	2022	2022	7,5	EV-NK!D6583
EVFTA	2023	2023	5	EV-NK!E6583
EVFTA	2024	2024	2,5	EV-NK!F6583

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G6583
EVFTA	2026	2026	0	EV-NK!H6583
EVFTA	2027	2027	0	EV-NK!I6583
UKVFTA	2022	2022	7,5	UKV!D6585
UKVFTA	2023	2023	5	UKV!E6585
UKVFTA	2024	2024	2,5	UKV!F6585
UKVFTA	2025	2025	0	UKV!G6585
UKVFTA	2026	2026	0	UKV!H6585
UKVFTA	2027	2027	0	UKV!I6585
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6549
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6549
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6549
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6549
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6549
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6549
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6549
RCEP A	2022	2022	0	RCEPT-A!D6584
RCEP A	2023	2023	0	RCEPT-A!E6584
RCEP A	2024	2024	0	RCEPT-A!F6584
RCEP A	2025	2025	0	RCEPT-A!G6584
RCEP A	2026	2026	0	RCEPT-A!H6584
RCEP A	2027	2027	0	RCEPT-A!I6584
RCEP B	2022	2022	0	B!D6584
RCEP B	2023	2023	0	B!E6584
RCEP B	2024	2024	0	B!F6584
RCEP B	2025	2025	0	B!G6584

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H6584
RCEP B	2027	2027	0	B!I6584
RCEP C	2022	2022	0	C!D6584
RCEP C	2023	2023	0	C!E6584
RCEP C	2024	2024	0	C!F6584
RCEP C	2025	2025	0	C!G6584
RCEP C	2026	2026	0	C!H6584
RCEP C	2027	2027	0	C!I6584
RCEP D	2022	2022	0	D!D6584
RCEP D	2023	2023	0	D!E6584
RCEP D	2024	2024	0	D!F6584
RCEP D	2025	2025	0	D!G6584
RCEP D	2026	2026	0	D!H6584
RCEP D	2027	2027	0	D!I6584
RCEP E	2022	2022	0	E!D6587
RCEP E	2023	2023	0	E!E6587
RCEP E	2024	2024	0	E!F6587
RCEP E	2025	2025	0	E!G6587
RCEP E	2026	2026	0	E!H6587
RCEP E	2027	2027	0	E!I6587
RCEP F	2022	2022	0	F!D6584
RCEP F	2023	2023	0	F!E6584
RCEP F	2024	2024	0	F!F6584
RCEP F	2025	2025	0	F!G6584
RCEP F	2026	2026	0	F!H6584
RCEP F	2027	2027	0	F!I6584

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	10	VI!F6080
VIFTA	2025	2025	5	VI!G6080
VIFTA	2026	2026	0	VI!H6080
VIFTA	2027	2027	0	VI!I6080

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
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.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		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 4303.90 has 2 lines; 4303.90.90 is distinguished from its siblings by: Other.	4303.90.20 Articles for industrial uses	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 4303.90.90. 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 15% for 4303.90.90 was checked against BT2026 (cell BT2026!N6780), 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.	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)
DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)

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.