Vietnam Tariff Intelligence

HS 6004.10.90 detail

HS code	6004.10.90
Description	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01 / - Containing by weight 5% or more of elastomeric yarn but not containing rubber thread: / - - Other
Unit	kg/m/m2
Generated	03/11/2026 15:03:34
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/60041090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	18	18%	15/2023/QĐ-TTg	2023-07-15	BT2026!K9100
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N9100
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9100
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	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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	6.9	6.9%	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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E8684
ATIGA	2022	2022	0	AT!E8637
ATIGA	2023	2023	0	AT!F8637
ATIGA	2024	2024	0	AT!G8637
ATIGA	2025	2025	0	AT!H8637
ATIGA	2026	2026	0	AT!I8637
ATIGA	2027	2027	0	AT!J8637
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8689
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8689
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8689

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8689
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8689
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8689
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8690
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8690
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8690
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8690
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8690
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8690
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8691
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8643
AIFTA	30/12/2022	2022	0	AI!F8649
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8649
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8649
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8649
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8649
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8649
VKFTA	2022	2022	0	VK!E8672
VKFTA	2023	2023	0	VK!F8672
VKFTA	2024	2024	0	VK!G8672
VKFTA	2025	2025	0	VK!H8672
VKFTA	2026	2026	0	VK!I8672
VKFTA	2027	2027	0	VK!J8672
VCFTA	2022	2022	2	VC!D8719
VCFTA	2023	2023	1	VC!E8719
VCFTA	2024	2024	0	VC!F8719

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G8719
VCFTA	2026	2026	0	VC!H8719
VCFTA	2027	2027	0	VC!I8719
VN-EAEU	2022	2022	0	EAV!D8699
VN-EAEU	2023	2023	0	EAV!E8699
VN-EAEU	2024	2024	0	EAV!F8699
VN-EAEU	2025	2025	0	EAV!G8699
VN-EAEU	2026	2026	0	EAV!H8699
VN-EAEU	2027	2027	0	EAV!I8699
AHKFTA	2022	2022	*	AKH!D8712
AHKFTA	2023	2023	*	AKH!E8712
AHKFTA	2024	2024	*	AKH!F8712
AHKFTA	2025	2025	*	AKH!G8712
AHKFTA	2026	2026	*	AKH!H8712
AHKFTA	2027	2027	*	AKH!I8712
EVFTA	2022	2022	0	EV-NK!D8716
EVFTA	2023	2023	0	EV-NK!E8716
EVFTA	2024	2024	0	EV-NK!F8716
EVFTA	2025	2025	0	EV-NK!G8716
EVFTA	2026	2026	0	EV-NK!H8716
EVFTA	2027	2027	0	EV-NK!I8716
UKVFTA	2022	2022	0	UKV!D8715
UKVFTA	2023	2023	0	UKV!E8715
UKVFTA	2024	2024	0	UKV!F8715
UKVFTA	2025	2025	0	UKV!G8715
UKVFTA	2026	2026	0	UKV!H8715

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I8715
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8667
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8667
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8667
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8667
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8667
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8667
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8667
RCEP A	2022	2022	0	RCEPT-A!D8706
RCEP A	2023	2023	0	RCEPT-A!E8706
RCEP A	2024	2024	0	RCEPT-A!F8706
RCEP A	2025	2025	0	RCEPT-A!G8706
RCEP A	2026	2026	0	RCEPT-A!H8706
RCEP A	2027	2027	0	RCEPT-A!I8706
RCEP B	2022	2022	0	B!D8706
RCEP B	2023	2023	0	B!E8706
RCEP B	2024	2024	0	B!F8706
RCEP B	2025	2025	0	B!G8706
RCEP B	2026	2026	0	B!H8706
RCEP B	2027	2027	0	B!I8706
RCEP C	2022	2022	0	C!D8706
RCEP C	2023	2023	0	C!E8706
RCEP C	2024	2024	0	C!F8706
RCEP C	2025	2025	0	C!G8706
RCEP C	2026	2026	0	C!H8706
RCEP C	2027	2027	0	C!I8706

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D8705
RCEP D	2023	2023	0	D!E8705
RCEP D	2024	2024	0	D!F8705
RCEP D	2025	2025	0	D!G8705
RCEP D	2026	2026	0	D!H8705
RCEP D	2027	2027	0	D!I8705
RCEP E	2022	2022	0	E!D8709
RCEP E	2023	2023	0	E!E8709
RCEP E	2024	2024	0	E!F8709
RCEP E	2025	2025	0	E!G8709
RCEP E	2026	2026	0	E!H8709
RCEP E	2027	2027	0	E!I8709
RCEP F	2022	2022	0	F!D8706
RCEP F	2023	2023	0	F!E8706
RCEP F	2024	2024	0	F!F8706
RCEP F	2025	2025	0	F!G8706
RCEP F	2026	2026	0	F!H8706
RCEP F	2027	2027	0	F!I8706
VIFTA	2024	2024	10.3	VI!F8034
VIFTA	2025	2025	8.6	VI!G8034
VIFTA	2026	2026	6.9	VI!H8034
VIFTA	2027	2027	5.1	VI!I8034

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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)		42/2019/TT-BCT, 33/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 6004.10 has 2 lines; 6004.10.90 is distinguished from its siblings by: Other.	6004.10.10 Containing by weight not more than 20% of elastomeric yarn	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 6004.10.90. 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 12% for 6004.10.90 was checked against BT2026 (cell BT2026!N9100), 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 HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)
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.