Vietnam Tariff Intelligence

HS 6104.59.00 detail

HS code	6104.59.00
Description	Women’s or girls’ suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted / - Skirts and divided skirts: / - - Of other textile materials
Unit	chiếc
Generated	04/11/2026 13:22:21
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/61045900/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K9257
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N9257
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9257
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E8811

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E8764
ATIGA	2023	2023	0	AT!F8764
ATIGA	2024	2024	0	AT!G8764
ATIGA	2025	2025	0	AT!H8764
ATIGA	2026	2026	0	AT!I8764
ATIGA	2027	2027	0	AT!J8764
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E8816
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8816
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8816
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8816
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8816
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8816
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8817
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8817
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8817
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8817
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8817
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8817
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8818
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8770
AIFTA	30/12/2022	2022	0	AI!F8776
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8776
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8776
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8776
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8776
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8776

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E8799
VKFTA	2023	2023	0	VK!F8799
VKFTA	2024	2024	0	VK!G8799
VKFTA	2025	2025	0	VK!H8799
VKFTA	2026	2026	0	VK!I8799
VKFTA	2027	2027	0	VK!J8799
VCFTA	2022	2022	4	VC!D8846
VCFTA	2023	2023	2	VC!E8846
VCFTA	2024	2024	0	VC!F8846
VCFTA	2025	2025	0	VC!G8846
VCFTA	2026	2026	0	VC!H8846
VCFTA	2027	2027	0	VC!I8846
VN-EAEU	2022	2022	0	EAV!D8826
VN-EAEU	2023	2023	0	EAV!E8826
VN-EAEU	2024	2024	0	EAV!F8826
VN-EAEU	2025	2025	0	EAV!G8826
VN-EAEU	2026	2026	0	EAV!H8826
VN-EAEU	2027	2027	0	EAV!I8826
AHKFTA	2022	2022	12	AKH!D8839
AHKFTA	2023	2023	8	AKH!E8839
AHKFTA	2024	2024	8	AKH!F8839
AHKFTA	2025	2025	4	AKH!G8839
AHKFTA	2026	2026	4	AKH!H8839
AHKFTA	2027	2027	0	AKH!I8839
EVFTA	2022	2022	0	EV-NK!D8843
EVFTA	2023	2023	0	EV-NK!E8843

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F8843
EVFTA	2025	2025	0	EV-NK!G8843
EVFTA	2026	2026	0	EV-NK!H8843
EVFTA	2027	2027	0	EV-NK!I8843
UKVFTA	2022	2022	0	UKV!D8842
UKVFTA	2023	2023	0	UKV!E8842
UKVFTA	2024	2024	0	UKV!F8842
UKVFTA	2025	2025	0	UKV!G8842
UKVFTA	2026	2026	0	UKV!H8842
UKVFTA	2027	2027	0	UKV!I8842
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8794
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8794
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8794
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8794
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8794
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8794
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8794
RCEP A	2022	2022	0	RCEPT-A!D8833
RCEP A	2023	2023	0	RCEPT-A!E8833
RCEP A	2024	2024	0	RCEPT-A!F8833
RCEP A	2025	2025	0	RCEPT-A!G8833
RCEP A	2026	2026	0	RCEPT-A!H8833
RCEP A	2027	2027	0	RCEPT-A!I8833
RCEP B	2022	2022	0	B!D8833
RCEP B	2023	2023	0	B!E8833
RCEP B	2024	2024	0	B!F8833

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G8833
RCEP B	2026	2026	0	B!H8833
RCEP B	2027	2027	0	B!I8833
RCEP C	2022	2022	0	C!D8833
RCEP C	2023	2023	0	C!E8833
RCEP C	2024	2024	0	C!F8833
RCEP C	2025	2025	0	C!G8833
RCEP C	2026	2026	0	C!H8833
RCEP C	2027	2027	0	C!I8833
RCEP D	2022	2022	0	D!D8832
RCEP D	2023	2023	0	D!E8832
RCEP D	2024	2024	0	D!F8832
RCEP D	2025	2025	0	D!G8832
RCEP D	2026	2026	0	D!H8832
RCEP D	2027	2027	0	D!I8832
RCEP E	2022	2022	0	E!D8836
RCEP E	2023	2023	0	E!E8836
RCEP E	2024	2024	0	E!F8836
RCEP E	2025	2025	0	E!G8836
RCEP E	2026	2026	0	E!H8836
RCEP E	2027	2027	0	E!I8836
RCEP F	2022	2022	0	F!D8833
RCEP F	2023	2023	0	F!E8833
RCEP F	2024	2024	0	F!F8833
RCEP F	2025	2025	0	F!G8833
RCEP F	2026	2026	0	F!H8833

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I8833
VIFTA	2024	2024	17.1	VI!F8157
VIFTA	2025	2025	14.3	VI!G8157
VIFTA	2026	2026	11.4	VI!H8157
VIFTA	2027	2027	8.6	VI!I8157

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): 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, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
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 6104.59.00. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 20% for 6104.59.00 was checked against BT2026 (cell BT2026!N9257), 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)
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)

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.