Vietnam Tariff Intelligence

HS 6107.91.00 detail

HS code	6107.91.00
Description	Men’s or boys’ underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted / - Other: / - - Of cotton
Unit	chiếc/bộ
Generated	05/11/2026 00:28:30
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/61079100/

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!K9283
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N9283
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9283
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 (-PH)	0% (except PH)	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
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!E8840
ATIGA	2022	2022	0	AT!E8793
ATIGA	2023	2023	0	AT!F8793
ATIGA	2024	2024	0	AT!G8793
ATIGA	2025	2025	0	AT!H8793
ATIGA	2026	2026	0	AT!I8793
ATIGA	2027	2027	0	AT!J8793
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E8845
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8845
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8845

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8845
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8845
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8845
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8846
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8846
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8846
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8846
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8846
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8846
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8847
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8799
AIFTA	30/12/2022	2022	0	AI!F8805
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8805
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8805
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8805
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8805
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8805
VKFTA	2022	2022	0	VK!E8828
VKFTA	2023	2023	0	VK!F8828
VKFTA	2024	2024	0	VK!G8828
VKFTA	2025	2025	0	VK!H8828
VKFTA	2026	2026	0	VK!I8828
VKFTA	2027	2027	0	VK!J8828
VCFTA	2022	2022	4	VC!D8875
VCFTA	2023	2023	2	VC!E8875
VCFTA	2024	2024	0	VC!F8875

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G8875
VCFTA	2026	2026	0	VC!H8875
VCFTA	2027	2027	0	VC!I8875
VN-EAEU	2022	2022	0	EAV!D8855
VN-EAEU	2023	2023	0	EAV!E8855
VN-EAEU	2024	2024	0	EAV!F8855
VN-EAEU	2025	2025	0	EAV!G8855
VN-EAEU	2026	2026	0	EAV!H8855
VN-EAEU	2027	2027	0	EAV!I8855
AHKFTA	2022	2022	12	AKH!D8868
AHKFTA	2023	2023	8	AKH!E8868
AHKFTA	2024	2024	8	AKH!F8868
AHKFTA	2025	2025	4	AKH!G8868
AHKFTA	2026	2026	4	AKH!H8868
AHKFTA	2027	2027	0	AKH!I8868
EVFTA	2022	2022	0	EV-NK!D8872
EVFTA	2023	2023	0	EV-NK!E8872
EVFTA	2024	2024	0	EV-NK!F8872
EVFTA	2025	2025	0	EV-NK!G8872
EVFTA	2026	2026	0	EV-NK!H8872
EVFTA	2027	2027	0	EV-NK!I8872
UKVFTA	2022	2022	0	UKV!D8871
UKVFTA	2023	2023	0	UKV!E8871
UKVFTA	2024	2024	0	UKV!F8871
UKVFTA	2025	2025	0	UKV!G8871
UKVFTA	2026	2026	0	UKV!H8871

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I8871
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8823
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8823
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8823
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8823
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8823
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8823
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8823
RCEP A	2022	2022	0	RCEPT-A!D8862
RCEP A	2023	2023	0	RCEPT-A!E8862
RCEP A	2024	2024	0	RCEPT-A!F8862
RCEP A	2025	2025	0	RCEPT-A!G8862
RCEP A	2026	2026	0	RCEPT-A!H8862
RCEP A	2027	2027	0	RCEPT-A!I8862
RCEP B	2022	2022	0	B!D8862
RCEP B	2023	2023	0	B!E8862
RCEP B	2024	2024	0	B!F8862
RCEP B	2025	2025	0	B!G8862
RCEP B	2026	2026	0	B!H8862
RCEP B	2027	2027	0	B!I8862
RCEP C	2022	2022	0	C!D8862
RCEP C	2023	2023	0	C!E8862
RCEP C	2024	2024	0	C!F8862
RCEP C	2025	2025	0	C!G8862
RCEP C	2026	2026	0	C!H8862
RCEP C	2027	2027	0	C!I8862

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D8861
RCEP D	2023	2023	0	D!E8861
RCEP D	2024	2024	0	D!F8861
RCEP D	2025	2025	0	D!G8861
RCEP D	2026	2026	0	D!H8861
RCEP D	2027	2027	0	D!I8861
RCEP E	2022	2022	0	E!D8865
RCEP E	2023	2023	0	E!E8865
RCEP E	2024	2024	0	E!F8865
RCEP E	2025	2025	0	E!G8865
RCEP E	2026	2026	0	E!H8865
RCEP E	2027	2027	0	E!I8865
RCEP F	2022	2022	0	F!D8862
RCEP F	2023	2023	0	F!E8862
RCEP F	2024	2024	0	F!F8862
RCEP F	2025	2025	0	F!G8862
RCEP F	2026	2026	0	F!H8862
RCEP F	2027	2027	0	F!I8862
VIFTA	2024	2024	17.1	VI!F8183
VIFTA	2025	2025	14.3	VI!G8183
VIFTA	2026	2026	11.4	VI!H8183
VIFTA	2027	2027	8.6	VI!I8183

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 6107.91.00. 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 20% for 6107.91.00 was checked against BT2026 (cell BT2026!N9283), 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.