Vietnam Tariff Intelligence

HS 6108.39.00 detail

HS code	6108.39.00
Description	Women’s or girls’ slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted / - Nightdresses and pyjamas: / - - Of other textile materials
Unit	chiếc/bộ
Generated	08/11/2026 11:00:48
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/61083900/

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!K9300
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N9300
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9300
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	14	14%	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!E8858
ATIGA	2022	2022	0	AT!E8811
ATIGA	2023	2023	0	AT!F8811
ATIGA	2024	2024	0	AT!G8811
ATIGA	2025	2025	0	AT!H8811
ATIGA	2026	2026	0	AT!I8811
ATIGA	2027	2027	0	AT!J8811
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E8863
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8863
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8863

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8863
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8863
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8863
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8864
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8864
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8864
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8864
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8864
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8864
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8865
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8817
AIFTA	30/12/2022	2022	0	AI!F8823
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8823
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8823
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8823
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8823
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8823
VKFTA	2022	2022	0	VK!E8846
VKFTA	2023	2023	0	VK!F8846
VKFTA	2024	2024	0	VK!G8846
VKFTA	2025	2025	0	VK!H8846
VKFTA	2026	2026	0	VK!I8846
VKFTA	2027	2027	0	VK!J8846
VCFTA	2022	2022	4	VC!D8893
VCFTA	2023	2023	2	VC!E8893
VCFTA	2024	2024	0	VC!F8893

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G8893
VCFTA	2026	2026	0	VC!H8893
VCFTA	2027	2027	0	VC!I8893
VN-EAEU	2022	2022	0	EAV!D8873
VN-EAEU	2023	2023	0	EAV!E8873
VN-EAEU	2024	2024	0	EAV!F8873
VN-EAEU	2025	2025	0	EAV!G8873
VN-EAEU	2026	2026	0	EAV!H8873
VN-EAEU	2027	2027	0	EAV!I8873
AHKFTA	2022	2022	12	AKH!D8886
AHKFTA	2023	2023	8	AKH!E8886
AHKFTA	2024	2024	8	AKH!F8886
AHKFTA	2025	2025	4	AKH!G8886
AHKFTA	2026	2026	4	AKH!H8886
AHKFTA	2027	2027	0	AKH!I8886
EVFTA	2022	2022	0	EV-NK!D8890
EVFTA	2023	2023	0	EV-NK!E8890
EVFTA	2024	2024	0	EV-NK!F8890
EVFTA	2025	2025	0	EV-NK!G8890
EVFTA	2026	2026	0	EV-NK!H8890
EVFTA	2027	2027	0	EV-NK!I8890
UKVFTA	2022	2022	0	UKV!D8889
UKVFTA	2023	2023	0	UKV!E8889
UKVFTA	2024	2024	0	UKV!F8889
UKVFTA	2025	2025	0	UKV!G8889
UKVFTA	2026	2026	0	UKV!H8889

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I8889
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8841
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8841
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8841
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8841
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8841
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8841
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8841
RCEP A	2022	2022	0	RCEPT-A!D8880
RCEP A	2023	2023	0	RCEPT-A!E8880
RCEP A	2024	2024	0	RCEPT-A!F8880
RCEP A	2025	2025	0	RCEPT-A!G8880
RCEP A	2026	2026	0	RCEPT-A!H8880
RCEP A	2027	2027	0	RCEPT-A!I8880
RCEP B	2022	2022	0	B!D8880
RCEP B	2023	2023	0	B!E8880
RCEP B	2024	2024	0	B!F8880
RCEP B	2025	2025	0	B!G8880
RCEP B	2026	2026	0	B!H8880
RCEP B	2027	2027	0	B!I8880
RCEP C	2022	2022	0	C!D8880
RCEP C	2023	2023	0	C!E8880
RCEP C	2024	2024	0	C!F8880
RCEP C	2025	2025	0	C!G8880
RCEP C	2026	2026	0	C!H8880
RCEP C	2027	2027	0	C!I8880

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D8879
RCEP D	2023	2023	0	D!E8879
RCEP D	2024	2024	0	D!F8879
RCEP D	2025	2025	0	D!G8879
RCEP D	2026	2026	0	D!H8879
RCEP D	2027	2027	0	D!I8879
RCEP E	2022	2022	0	E!D8883
RCEP E	2023	2023	0	E!E8883
RCEP E	2024	2024	0	E!F8883
RCEP E	2025	2025	0	E!G8883
RCEP E	2026	2026	0	E!H8883
RCEP E	2027	2027	0	E!I8883
RCEP F	2022	2022	0	F!D8880
RCEP F	2023	2023	0	F!E8880
RCEP F	2024	2024	0	F!F8880
RCEP F	2025	2025	0	F!G8880
RCEP F	2026	2026	0	F!H8880
RCEP F	2027	2027	0	F!I8880
VIFTA	2024	2024	18	VI!F8200
VIFTA	2025	2025	16	VI!G8200
VIFTA	2026	2026	14	VI!H8200
VIFTA	2027	2027	12	VI!I8200

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 6108.39.00. 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 6108.39.00 was checked against BT2026 (cell BT2026!N9300), 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.