Vietnam Tariff Intelligence

HS 6109.90.10 detail

HS code	6109.90.10
Description	T-shirts, singlets and other vests, knitted or crocheted / - Of other textile materials: / - - For men or boys, of ramie, linen or silk
Unit	chiếc
Generated	03/11/2026 18:41:13
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/61099010/

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!K9310
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N9310
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9310
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 (-KH, ID)	0% (except KH, ID)	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!E8869
ATIGA	2022	2022	0	AT!E8822
ATIGA	2023	2023	0	AT!F8822
ATIGA	2024	2024	0	AT!G8822
ATIGA	2025	2025	0	AT!H8822
ATIGA	2026	2026	0	AT!I8822
ATIGA	2027	2027	0	AT!J8822
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E8874
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8874
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8874

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8874
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8874
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8874
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8875
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8875
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8875
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8875
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8875
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8875
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8876
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8828
AIFTA	30/12/2022	2022	0	AI!F8834
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8834
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8834
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8834
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8834
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8834
VKFTA	2022	2022	0	VK!E8857
VKFTA	2023	2023	0	VK!F8857
VKFTA	2024	2024	0	VK!G8857
VKFTA	2025	2025	0	VK!H8857
VKFTA	2026	2026	0	VK!I8857
VKFTA	2027	2027	0	VK!J8857
VCFTA	2022	2022	4	VC!D8904
VCFTA	2023	2023	2	VC!E8904
VCFTA	2024	2024	0	VC!F8904

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G8904
VCFTA	2026	2026	0	VC!H8904
VCFTA	2027	2027	0	VC!I8904
VN-EAEU	2022	2022	0	EAV!D8884
VN-EAEU	2023	2023	0	EAV!E8884
VN-EAEU	2024	2024	0	EAV!F8884
VN-EAEU	2025	2025	0	EAV!G8884
VN-EAEU	2026	2026	0	EAV!H8884
VN-EAEU	2027	2027	0	EAV!I8884
AHKFTA	2022	2022	12	AKH!D8897
AHKFTA	2023	2023	8	AKH!E8897
AHKFTA	2024	2024	8	AKH!F8897
AHKFTA	2025	2025	4	AKH!G8897
AHKFTA	2026	2026	4	AKH!H8897
AHKFTA	2027	2027	0	AKH!I8897
EVFTA	2022	2022	10	EV-NK!D8901
EVFTA	2023	2023	6,6	EV-NK!E8901
EVFTA	2024	2024	3,3	EV-NK!F8901
EVFTA	2025	2025	0	EV-NK!G8901
EVFTA	2026	2026	0	EV-NK!H8901
EVFTA	2027	2027	0	EV-NK!I8901
UKVFTA	2022	2022	10	UKV!D8900
UKVFTA	2023	2023	6,6	UKV!E8900
UKVFTA	2024	2024	3,3	UKV!F8900
UKVFTA	2025	2025	0	UKV!G8900
UKVFTA	2026	2026	0	UKV!H8900

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I8900
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8852
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8852
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8852
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8852
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8852
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8852
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8852
RCEP A	2022	2022	0	RCEPT-A!D8891
RCEP A	2023	2023	0	RCEPT-A!E8891
RCEP A	2024	2024	0	RCEPT-A!F8891
RCEP A	2025	2025	0	RCEPT-A!G8891
RCEP A	2026	2026	0	RCEPT-A!H8891
RCEP A	2027	2027	0	RCEPT-A!I8891
RCEP B	2022	2022	0	B!D8891
RCEP B	2023	2023	0	B!E8891
RCEP B	2024	2024	0	B!F8891
RCEP B	2025	2025	0	B!G8891
RCEP B	2026	2026	0	B!H8891
RCEP B	2027	2027	0	B!I8891
RCEP C	2022	2022	0	C!D8891
RCEP C	2023	2023	0	C!E8891
RCEP C	2024	2024	0	C!F8891
RCEP C	2025	2025	0	C!G8891
RCEP C	2026	2026	0	C!H8891
RCEP C	2027	2027	0	C!I8891

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D8890
RCEP D	2023	2023	0	D!E8890
RCEP D	2024	2024	0	D!F8890
RCEP D	2025	2025	0	D!G8890
RCEP D	2026	2026	0	D!H8890
RCEP D	2027	2027	0	D!I8890
RCEP E	2022	2022	0	E!D8894
RCEP E	2023	2023	0	E!E8894
RCEP E	2024	2024	0	E!F8894
RCEP E	2025	2025	0	E!G8894
RCEP E	2026	2026	0	E!H8894
RCEP E	2027	2027	0	E!I8894
RCEP F	2022	2022	0	F!D8891
RCEP F	2023	2023	0	F!E8891
RCEP F	2024	2024	0	F!F8891
RCEP F	2025	2025	0	F!G8891
RCEP F	2026	2026	0	F!H8891
RCEP F	2027	2027	0	F!I8891
VIFTA	2024	2024	17,1	VI!F8210
VIFTA	2025	2025	14.3	VI!G8210
VIFTA	2026	2026	11.4	VI!H8210
VIFTA	2027	2027	8.6	VI!I8210

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 6109.90 has 3 lines; 6109.90.10 is distinguished from its siblings by: For men or boys, of ramie, linen or silk.	6109.90.20 For men or boys, of other textile materials; 6109.90.30 For women or girls	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 6109.90.10. 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 6109.90.10 was checked against BT2026 (cell BT2026!N9310), 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.