Vietnam Tariff Intelligence

HS 6115.99.00 detail

HS code	6115.99.00
Description	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted / - Other: / - - Of other textile materials
Unit	kg/chiếc/đôi
Generated	01/11/2026 23:54:58
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/61159900/

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!K9373
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N9373
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9373
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!E8938
ATIGA	2022	2022	0	AT!E8891
ATIGA	2023	2023	0	AT!F8891
ATIGA	2024	2024	0	AT!G8891
ATIGA	2025	2025	0	AT!H8891
ATIGA	2026	2026	0	AT!I8891
ATIGA	2027	2027	0	AT!J8891
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E8943
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8943
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8943

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8943
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8943
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8943
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8944
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8944
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8944
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8944
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8944
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8944
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8945
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8897
AIFTA	30/12/2022	2022	0	AI!F8903
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8903
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8903
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8903
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8903
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8903
VKFTA	2022	2022	0	VK!E8926
VKFTA	2023	2023	0	VK!F8926
VKFTA	2024	2024	0	VK!G8926
VKFTA	2025	2025	0	VK!H8926
VKFTA	2026	2026	0	VK!I8926
VKFTA	2027	2027	0	VK!J8926
VCFTA	2022	2022	4	VC!D8973
VCFTA	2023	2023	2	VC!E8973
VCFTA	2024	2024	0	VC!F8973

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G8973
VCFTA	2026	2026	0	VC!H8973
VCFTA	2027	2027	0	VC!I8973
VN-EAEU	2022	2022	0	EAV!D8953
VN-EAEU	2023	2023	0	EAV!E8953
VN-EAEU	2024	2024	0	EAV!F8953
VN-EAEU	2025	2025	0	EAV!G8953
VN-EAEU	2026	2026	0	EAV!H8953
VN-EAEU	2027	2027	0	EAV!I8953
AHKFTA	2022	2022	12	AKH!D8966
AHKFTA	2023	2023	8	AKH!E8966
AHKFTA	2024	2024	8	AKH!F8966
AHKFTA	2025	2025	4	AKH!G8966
AHKFTA	2026	2026	4	AKH!H8966
AHKFTA	2027	2027	0	AKH!I8966
EVFTA	2022	2022	0	EV-NK!D8970
EVFTA	2023	2023	0	EV-NK!E8970
EVFTA	2024	2024	0	EV-NK!F8970
EVFTA	2025	2025	0	EV-NK!G8970
EVFTA	2026	2026	0	EV-NK!H8970
EVFTA	2027	2027	0	EV-NK!I8970
UKVFTA	2022	2022	0	UKV!D8969
UKVFTA	2023	2023	0	UKV!E8969
UKVFTA	2024	2024	0	UKV!F8969
UKVFTA	2025	2025	0	UKV!G8969
UKVFTA	2026	2026	0	UKV!H8969

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I8969
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8921
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8921
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8921
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8921
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8921
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8921
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8921
RCEP A	2022	2022	0	RCEPT-A!D8960
RCEP A	2023	2023	0	RCEPT-A!E8960
RCEP A	2024	2024	0	RCEPT-A!F8960
RCEP A	2025	2025	0	RCEPT-A!G8960
RCEP A	2026	2026	0	RCEPT-A!H8960
RCEP A	2027	2027	0	RCEPT-A!I8960
RCEP B	2022	2022	0	B!D8960
RCEP B	2023	2023	0	B!E8960
RCEP B	2024	2024	0	B!F8960
RCEP B	2025	2025	0	B!G8960
RCEP B	2026	2026	0	B!H8960
RCEP B	2027	2027	0	B!I8960
RCEP C	2022	2022	0	C!D8960
RCEP C	2023	2023	0	C!E8960
RCEP C	2024	2024	0	C!F8960
RCEP C	2025	2025	0	C!G8960
RCEP C	2026	2026	0	C!H8960
RCEP C	2027	2027	0	C!I8960

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D8959
RCEP D	2023	2023	0	D!E8959
RCEP D	2024	2024	0	D!F8959
RCEP D	2025	2025	0	D!G8959
RCEP D	2026	2026	0	D!H8959
RCEP D	2027	2027	0	D!I8959
RCEP E	2022	2022	0	E!D8963
RCEP E	2023	2023	0	E!E8963
RCEP E	2024	2024	0	E!F8963
RCEP E	2025	2025	0	E!G8963
RCEP E	2026	2026	0	E!H8963
RCEP E	2027	2027	0	E!I8963
RCEP F	2022	2022	0	F!D8960
RCEP F	2023	2023	0	F!E8960
RCEP F	2024	2024	0	F!F8960
RCEP F	2025	2025	0	F!G8960
RCEP F	2026	2026	0	F!H8960
RCEP F	2027	2027	0	F!I8960
VIFTA	2024	2024	17.1	VI!F8273
VIFTA	2025	2025	14.3	VI!G8273
VIFTA	2026	2026	11.4	VI!H8273
VIFTA	2027	2027	8.6	VI!I8273

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 6115.99.00. 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 6115.99.00 was checked against BT2026 (cell BT2026!N9373), 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.