Vietnam Tariff Intelligence

HS 6117.90.00 detail

HS code	6117.90.00
Description	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories / - Parts
Unit	kg/chiếc
Generated	06/11/2026 15:26:17
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/61179000/

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!K9393
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N9393
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9393
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
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
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
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	10	10%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E8960
ATIGA	2022	2022	0	AT!E8913
ATIGA	2023	2023	0	AT!F8913
ATIGA	2024	2024	0	AT!G8913
ATIGA	2025	2025	0	AT!H8913
ATIGA	2026	2026	0	AT!I8913
ATIGA	2027	2027	0	AT!J8913
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E8965
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8965
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8965

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8965
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8965
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8965
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8966
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8966
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8966
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8966
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8966
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8966
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8967
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8919
AIFTA	30/12/2022	2022	12	AI!F8925
AIFTA	31/12/2022 - 30/12/2023	2023	11	AI!G8925
AIFTA	31/12/2023 - 30/12/2024	2024	10.5	AI!H8925
AIFTA	31/12/2024 - 31/12/2025	2025	10	AI!I8925
AIFTA	01/01/2026 - 31/12/2026	2026	10	AI!J8925
AIFTA	01/01/2027 - 31/12/2027	2027	10	AI!K8925
VKFTA	2022	2022	0	VK!E8948
VKFTA	2023	2023	0	VK!F8948
VKFTA	2024	2024	0	VK!G8948
VKFTA	2025	2025	0	VK!H8948
VKFTA	2026	2026	0	VK!I8948
VKFTA	2027	2027	0	VK!J8948
VCFTA	2022	2022	4	VC!D8995
VCFTA	2023	2023	2	VC!E8995
VCFTA	2024	2024	0	VC!F8995

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G8995
VCFTA	2026	2026	0	VC!H8995
VCFTA	2027	2027	0	VC!I8995
VN-EAEU	2022	2022	0	EAV!D8975
VN-EAEU	2023	2023	0	EAV!E8975
VN-EAEU	2024	2024	0	EAV!F8975
VN-EAEU	2025	2025	0	EAV!G8975
VN-EAEU	2026	2026	0	EAV!H8975
VN-EAEU	2027	2027	0	EAV!I8975
AHKFTA	2022	2022	*	AKH!D8988
AHKFTA	2023	2023	*	AKH!E8988
AHKFTA	2024	2024	*	AKH!F8988
AHKFTA	2025	2025	*	AKH!G8988
AHKFTA	2026	2026	*	AKH!H8988
AHKFTA	2027	2027	*	AKH!I8988
EVFTA	2022	2022	0	EV-NK!D8998
EVFTA	2023	2023	0	EV-NK!E8998
EVFTA	2024	2024	0	EV-NK!F8998
EVFTA	2025	2025	0	EV-NK!G8998
EVFTA	2026	2026	0	EV-NK!H8998
EVFTA	2027	2027	0	EV-NK!I8998
UKVFTA	2022	2022	0	UKV!D8997
UKVFTA	2023	2023	0	UKV!E8997
UKVFTA	2024	2024	0	UKV!F8997
UKVFTA	2025	2025	0	UKV!G8997
UKVFTA	2026	2026	0	UKV!H8997

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I8997
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8943
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8943
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8943
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8943
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8943
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8943
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8943
RCEP A	2022	2022	20	RCEPT-A!D8982
RCEP A	2023	2023	20	RCEPT-A!E8982
RCEP A	2024	2024	20	RCEPT-A!F8982
RCEP A	2025	2025	20	RCEPT-A!G8982
RCEP A	2026	2026	20	RCEPT-A!H8982
RCEP A	2027	2027	20	RCEPT-A!I8982
RCEP B	2022	2022	20	B!D8982
RCEP B	2023	2023	20	B!E8982
RCEP B	2024	2024	20	B!F8982
RCEP B	2025	2025	20	B!G8982
RCEP B	2026	2026	20	B!H8982
RCEP B	2027	2027	20	B!I8982
RCEP C	2022	2022	20	C!D8982
RCEP C	2023	2023	20	C!E8982
RCEP C	2024	2024	20	C!F8982
RCEP C	2025	2025	20	C!G8982
RCEP C	2026	2026	20	C!H8982
RCEP C	2027	2027	20	C!I8982

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D8981
RCEP D	2023	2023	20	D!E8981
RCEP D	2024	2024	20	D!F8981
RCEP D	2025	2025	20	D!G8981
RCEP D	2026	2026	20	D!H8981
RCEP D	2027	2027	20	D!I8981
RCEP E	2022	2022	20	E!D8985
RCEP E	2023	2023	20	E!E8985
RCEP E	2024	2024	20	E!F8985
RCEP E	2025	2025	20	E!G8985
RCEP E	2026	2026	20	E!H8985
RCEP E	2027	2027	20	E!I8985
RCEP F	2022	2022	20	F!D8982
RCEP F	2023	2023	20	F!E8982
RCEP F	2024	2024	20	F!F8982
RCEP F	2025	2025	20	F!G8982
RCEP F	2026	2026	20	F!H8982
RCEP F	2027	2027	20	F!I8982
VIFTA	2024	2024	18	VI!F8299
VIFTA	2025	2025	16	VI!G8299
VIFTA	2026	2026	14	VI!H8299
VIFTA	2027	2027	12	VI!I8299

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
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 6117.90.00. 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 6117.90.00 was checked against BT2026 (cell BT2026!N9393), 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.