Vietnam Tariff Intelligence

HS 6212.10.91 detail

HS code	6212.10.91
Description	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted / - Brassieres: / - - Of other textile materials: / - - - Mastectomy bra (post breast surgery bra)
Unit	kg/chiếc
Generated	16/11/2026 17:20:23
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/62121091/

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!K9708
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N9708
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9708
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)	0% (except KH)	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!E9252
ATIGA	2022	2022	0	AT!E9203
ATIGA	2023	2023	0	AT!F9203
ATIGA	2024	2024	0	AT!G9203
ATIGA	2025	2025	0	AT!H9203
ATIGA	2026	2026	0	AT!I9203
ATIGA	2027	2027	0	AT!J9203
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E9255
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9255
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9255

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9255
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9255
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9255
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9256
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9256
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9256
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9256
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9256
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9256
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9257
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9209
AIFTA	30/12/2022	2022	0	AI!F9215
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9215
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9215
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9215
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9215
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9215
VKFTA	2022	2022	0	VK!E9240
VKFTA	2023	2023	0	VK!F9240
VKFTA	2024	2024	0	VK!G9240
VKFTA	2025	2025	0	VK!H9240
VKFTA	2026	2026	0	VK!I9240
VKFTA	2027	2027	0	VK!J9240
VCFTA	2022	2022	4	VC!D9286
VCFTA	2023	2023	2	VC!E9286
VCFTA	2024	2024	0	VC!F9286

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G9286
VCFTA	2026	2026	0	VC!H9286
VCFTA	2027	2027	0	VC!I9286
VN-EAEU	2022	2022	0	EAV!D9265
VN-EAEU	2023	2023	0	EAV!E9265
VN-EAEU	2024	2024	0	EAV!F9265
VN-EAEU	2025	2025	0	EAV!G9265
VN-EAEU	2026	2026	0	EAV!H9265
VN-EAEU	2027	2027	0	EAV!I9265
AHKFTA	2022	2022	12	AKH!D9278
AHKFTA	2023	2023	8	AKH!E9278
AHKFTA	2024	2024	8	AKH!F9278
AHKFTA	2025	2025	4	AKH!G9278
AHKFTA	2026	2026	4	AKH!H9278
AHKFTA	2027	2027	0	AKH!I9278
EVFTA	2022	2022	10	EV-NK!D9288
EVFTA	2023	2023	6,6	EV-NK!E9288
EVFTA	2024	2024	3,3	EV-NK!F9288
EVFTA	2025	2025	0	EV-NK!G9288
EVFTA	2026	2026	0	EV-NK!H9288
EVFTA	2027	2027	0	EV-NK!I9288
UKVFTA	2022	2022	10	UKV!D9287
UKVFTA	2023	2023	6,6	UKV!E9287
UKVFTA	2024	2024	3,3	UKV!F9287
UKVFTA	2025	2025	0	UKV!G9287
UKVFTA	2026	2026	0	UKV!H9287

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9287
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9234
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9234
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9234
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9234
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9234
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9234
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9234
RCEP A	2022	2022	0	RCEPT-A!D9272
RCEP A	2023	2023	0	RCEPT-A!E9272
RCEP A	2024	2024	0	RCEPT-A!F9272
RCEP A	2025	2025	0	RCEPT-A!G9272
RCEP A	2026	2026	0	RCEPT-A!H9272
RCEP A	2027	2027	0	RCEPT-A!I9272
RCEP B	2022	2022	0	B!D9272
RCEP B	2023	2023	0	B!E9272
RCEP B	2024	2024	0	B!F9272
RCEP B	2025	2025	0	B!G9272
RCEP B	2026	2026	0	B!H9272
RCEP B	2027	2027	0	B!I9272
RCEP C	2022	2022	0	C!D9272
RCEP C	2023	2023	0	C!E9272
RCEP C	2024	2024	0	C!F9272
RCEP C	2025	2025	0	C!G9272
RCEP C	2026	2026	0	C!H9272
RCEP C	2027	2027	0	C!I9272

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D9271
RCEP D	2023	2023	0	D!E9271
RCEP D	2024	2024	0	D!F9271
RCEP D	2025	2025	0	D!G9271
RCEP D	2026	2026	0	D!H9271
RCEP D	2027	2027	0	D!I9271
RCEP E	2022	2022	0	E!D9275
RCEP E	2023	2023	0	E!E9275
RCEP E	2024	2024	0	E!F9275
RCEP E	2025	2025	0	E!G9275
RCEP E	2026	2026	0	E!H9275
RCEP E	2027	2027	0	E!I9275
RCEP F	2022	2022	0	F!D9272
RCEP F	2023	2023	0	F!E9272
RCEP F	2024	2024	0	F!F9272
RCEP F	2025	2025	0	F!G9272
RCEP F	2026	2026	0	F!H9272
RCEP F	2027	2027	0	F!I9272
VIFTA	2024	2024	18	VI!F8579
VIFTA	2025	2025	16	VI!G8579
VIFTA	2026	2026	14	VI!H8579
VIFTA	2027	2027	12	VI!I8579

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 6212.10 has 4 lines; 6212.10.91 is distinguished from its siblings by: Mastectomy bra (post breast surgery bra).	6212.10.11 Mastectomy bra (post breast surgery bra); 6212.10.19 Other; 6212.10.99 Other	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 6212.10.91. 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 6212.10.91 was checked against BT2026 (cell BT2026!N9708), 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.