Vietnam Tariff Intelligence

HS 6302.32.10 detail

HS code	6302.32.10
Description	Bed linen, table linen, toilet linen and kitchen linen / - Other bed linen: / - - Of man-made fibres: / - - - Of nonwoven fabrics
Unit	kg/chiếc
Generated	03/11/2026 04:38:20
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/63023210/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	18	18%	15/2023/QĐ-TTg	2023-07-15	BT2026!K9817
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N9817
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9817
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
VIFTA	8.4	8.4%	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!E9348
ATIGA	2022	2022	0	AT!E9299

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F9299
ATIGA	2024	2024	0	AT!G9299
ATIGA	2025	2025	0	AT!H9299
ATIGA	2026	2026	0	AT!I9299
ATIGA	2027	2027	0	AT!J9299
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9351
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9351
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9351
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9351
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9351
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9351
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9352
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9352
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9352
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9352
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9352
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9352
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9353
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9305
AIFTA	30/12/2022	2022	0	AI!F9311
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9311
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9311
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9311
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9311
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9311
VKFTA	2022	2022	0	VK!E9336

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F9336
VKFTA	2024	2024	0	VK!G9336
VKFTA	2025	2025	0	VK!H9336
VKFTA	2026	2026	0	VK!I9336
VKFTA	2027	2027	0	VK!J9336
VCFTA	2022	2022	2	VC!D9382
VCFTA	2023	2023	1	VC!E9382
VCFTA	2024	2024	0	VC!F9382
VCFTA	2025	2025	0	VC!G9382
VCFTA	2026	2026	0	VC!H9382
VCFTA	2027	2027	0	VC!I9382
VN-EAEU	2022	2022	0	EAV!D9361
VN-EAEU	2023	2023	0	EAV!E9361
VN-EAEU	2024	2024	0	EAV!F9361
VN-EAEU	2025	2025	0	EAV!G9361
VN-EAEU	2026	2026	0	EAV!H9361
VN-EAEU	2027	2027	0	EAV!I9361
AHKFTA	2022	2022	0	AKH!D9374
AHKFTA	2023	2023	0	AKH!E9374
AHKFTA	2024	2024	0	AKH!F9374
AHKFTA	2025	2025	0	AKH!G9374
AHKFTA	2026	2026	0	AKH!H9374
AHKFTA	2027	2027	0	AKH!I9374
EVFTA	2022	2022	0	EV-NK!D9384
EVFTA	2023	2023	0	EV-NK!E9384
EVFTA	2024	2024	0	EV-NK!F9384

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G9384
EVFTA	2026	2026	0	EV-NK!H9384
EVFTA	2027	2027	0	EV-NK!I9384
UKVFTA	2022	2022	0	UKV!D9383
UKVFTA	2023	2023	0	UKV!E9383
UKVFTA	2024	2024	0	UKV!F9383
UKVFTA	2025	2025	0	UKV!G9383
UKVFTA	2026	2026	0	UKV!H9383
UKVFTA	2027	2027	0	UKV!I9383
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9330
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9330
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9330
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9330
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9330
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9330
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9330
RCEP A	2022	2022	0	RCEPT-A!D9368
RCEP A	2023	2023	0	RCEPT-A!E9368
RCEP A	2024	2024	0	RCEPT-A!F9368
RCEP A	2025	2025	0	RCEPT-A!G9368
RCEP A	2026	2026	0	RCEPT-A!H9368
RCEP A	2027	2027	0	RCEPT-A!I9368
RCEP B	2022	2022	0	B!D9368
RCEP B	2023	2023	0	B!E9368
RCEP B	2024	2024	0	B!F9368
RCEP B	2025	2025	0	B!G9368

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H9368
RCEP B	2027	2027	0	B!I9368
RCEP C	2022	2022	0	C!D9368
RCEP C	2023	2023	0	C!E9368
RCEP C	2024	2024	0	C!F9368
RCEP C	2025	2025	0	C!G9368
RCEP C	2026	2026	0	C!H9368
RCEP C	2027	2027	0	C!I9368
RCEP D	2022	2022	0	D!D9367
RCEP D	2023	2023	0	D!E9367
RCEP D	2024	2024	0	D!F9367
RCEP D	2025	2025	0	D!G9367
RCEP D	2026	2026	0	D!H9367
RCEP D	2027	2027	0	D!I9367
RCEP E	2022	2022	0	E!D9371
RCEP E	2023	2023	0	E!E9371
RCEP E	2024	2024	0	E!F9371
RCEP E	2025	2025	0	E!G9371
RCEP E	2026	2026	0	E!H9371
RCEP E	2027	2027	0	E!I9371
RCEP F	2022	2022	0	F!D9368
RCEP F	2023	2023	0	F!E9368
RCEP F	2024	2024	0	F!F9368
RCEP F	2025	2025	0	F!G9368
RCEP F	2026	2026	0	F!H9368
RCEP F	2027	2027	0	F!I9368

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	10.8	VI!F8669
VIFTA	2025	2025	9.6	VI!G8669
VIFTA	2026	2026	8.4	VI!H8669
VIFTA	2027	2027	7.2	VI!I8669

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 6302.32 has 2 lines; 6302.32.10 is distinguished from its siblings by: Of nonwoven fabrics.	6302.32.90 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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 6302.32.10. 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 12% for 6302.32.10 was checked against BT2026 (cell BT2026!N9817), 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.