Vietnam Tariff Intelligence

HS 6304.91.90 detail

HS code	6304.91.90
Description	Other furnishing articles, excluding those of heading 94.04 / - Other: / - - Knitted or crocheted: / - - - Other
Unit	kg/chiếc
Generated	07/11/2026 14:16:20
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/63049190/

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!K9857
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N9857
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9857
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!E9390
ATIGA	2022	2022	0	AT!E9341

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F9341
ATIGA	2024	2024	0	AT!G9341
ATIGA	2025	2025	0	AT!H9341
ATIGA	2026	2026	0	AT!I9341
ATIGA	2027	2027	0	AT!J9341
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9393
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9393
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9393
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9393
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9393
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9393
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9394
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9394
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9394
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9394
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9394
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9394
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9395
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9347
AIFTA	30/12/2022	2022	0	AI!F9353
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9353
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9353
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9353
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9353
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9353
VKFTA	2022	2022	0	VK!E9378

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F9378
VKFTA	2024	2024	0	VK!G9378
VKFTA	2025	2025	0	VK!H9378
VKFTA	2026	2026	0	VK!I9378
VKFTA	2027	2027	0	VK!J9378
VCFTA	2022	2022	2	VC!D9424
VCFTA	2023	2023	1	VC!E9424
VCFTA	2024	2024	0	VC!F9424
VCFTA	2025	2025	0	VC!G9424
VCFTA	2026	2026	0	VC!H9424
VCFTA	2027	2027	0	VC!I9424
VN-EAEU	2022	2022	0	EAV!D9403
VN-EAEU	2023	2023	0	EAV!E9403
VN-EAEU	2024	2024	0	EAV!F9403
VN-EAEU	2025	2025	0	EAV!G9403
VN-EAEU	2026	2026	0	EAV!H9403
VN-EAEU	2027	2027	0	EAV!I9403
AHKFTA	2022	2022	0	AKH!D9416
AHKFTA	2023	2023	0	AKH!E9416
AHKFTA	2024	2024	0	AKH!F9416
AHKFTA	2025	2025	0	AKH!G9416
AHKFTA	2026	2026	0	AKH!H9416
AHKFTA	2027	2027	0	AKH!I9416
EVFTA	2022	2022	6	EV-NK!D9426
EVFTA	2023	2023	4	EV-NK!E9426
EVFTA	2024	2024	2	EV-NK!F9426

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G9426
EVFTA	2026	2026	0	EV-NK!H9426
EVFTA	2027	2027	0	EV-NK!I9426
UKVFTA	2022	2022	6	UKV!D9425
UKVFTA	2023	2023	4	UKV!E9425
UKVFTA	2024	2024	2	UKV!F9425
UKVFTA	2025	2025	0	UKV!G9425
UKVFTA	2026	2026	0	UKV!H9425
UKVFTA	2027	2027	0	UKV!I9425
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9372
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9372
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9372
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9372
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9372
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9372
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9372
RCEP A	2022	2022	0	RCEPT-A!D9410
RCEP A	2023	2023	0	RCEPT-A!E9410
RCEP A	2024	2024	0	RCEPT-A!F9410
RCEP A	2025	2025	0	RCEPT-A!G9410
RCEP A	2026	2026	0	RCEPT-A!H9410
RCEP A	2027	2027	0	RCEPT-A!I9410
RCEP B	2022	2022	0	B!D9410
RCEP B	2023	2023	0	B!E9410
RCEP B	2024	2024	0	B!F9410
RCEP B	2025	2025	0	B!G9410

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H9410
RCEP B	2027	2027	0	B!I9410
RCEP C	2022	2022	0	C!D9410
RCEP C	2023	2023	0	C!E9410
RCEP C	2024	2024	0	C!F9410
RCEP C	2025	2025	0	C!G9410
RCEP C	2026	2026	0	C!H9410
RCEP C	2027	2027	0	C!I9410
RCEP D	2022	2022	0	D!D9409
RCEP D	2023	2023	0	D!E9409
RCEP D	2024	2024	0	D!F9409
RCEP D	2025	2025	0	D!G9409
RCEP D	2026	2026	0	D!H9409
RCEP D	2027	2027	0	D!I9409
RCEP E	2022	2022	0	E!D9413
RCEP E	2023	2023	0	E!E9413
RCEP E	2024	2024	0	E!F9413
RCEP E	2025	2025	0	E!G9413
RCEP E	2026	2026	0	E!H9413
RCEP E	2027	2027	0	E!I9413
RCEP F	2022	2022	0	F!D9410
RCEP F	2023	2023	0	F!E9410
RCEP F	2024	2024	0	F!F9410
RCEP F	2025	2025	0	F!G9410
RCEP F	2026	2026	0	F!H9410
RCEP F	2027	2027	0	F!I9410

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	10.8	VI!F8709
VIFTA	2025	2025	9.6	VI!G8709
VIFTA	2026	2026	8.4	VI!H8709
VIFTA	2027	2027	7.2	VI!I8709

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 6304.91 has 2 lines; 6304.91.90 is distinguished from its siblings by: Other.	6304.91.10 Mosquito nets	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 6304.91.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 12% for 6304.91.90 was checked against BT2026 (cell BT2026!N9857), 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)
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.