Vietnam Tariff Intelligence

HS 6305.32.90 detail

HS code	6305.32.90
Description	Sacks and bags, of a kind used for the packing of goods / - Of man-made textile materials: / - - Flexible intermediate bulk containers: / - - - Other
Unit	kg/chiếc
Generated	04/11/2026 15:48:27
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/63053290/

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!K9874
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N9874
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9874
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

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
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/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!E9408

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E9359
ATIGA	2023	2023	0	AT!F9359
ATIGA	2024	2024	0	AT!G9359
ATIGA	2025	2025	0	AT!H9359
ATIGA	2026	2026	0	AT!I9359
ATIGA	2027	2027	0	AT!J9359
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9411
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9411
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9411
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9411
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9411
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9411
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9412
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9412
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9412
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9412
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9412
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9412
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9413
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9365
AIFTA	30/12/2022	2022	0	AI!F9371
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9371
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9371
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9371
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9371
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9371

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E9396
VKFTA	2023	2023	0	VK!F9396
VKFTA	2024	2024	0	VK!G9396
VKFTA	2025	2025	0	VK!H9396
VKFTA	2026	2026	0	VK!I9396
VKFTA	2027	2027	0	VK!J9396
VCFTA	2022	2022	2	VC!D9442
VCFTA	2023	2023	1	VC!E9442
VCFTA	2024	2024	0	VC!F9442
VCFTA	2025	2025	0	VC!G9442
VCFTA	2026	2026	0	VC!H9442
VCFTA	2027	2027	0	VC!I9442
VN-EAEU	2022	2022	0	EAV!D9421
VN-EAEU	2023	2023	0	EAV!E9421
VN-EAEU	2024	2024	0	EAV!F9421
VN-EAEU	2025	2025	0	EAV!G9421
VN-EAEU	2026	2026	0	EAV!H9421
VN-EAEU	2027	2027	0	EAV!I9421
AHKFTA	2022	2022	7	AKH!D9434
AHKFTA	2023	2023	5	AKH!E9434
AHKFTA	2024	2024	5	AKH!F9434
AHKFTA	2025	2025	2	AKH!G9434
AHKFTA	2026	2026	2	AKH!H9434
AHKFTA	2027	2027	0	AKH!I9434
EVFTA	2022	2022	0	EV-NK!D9444
EVFTA	2023	2023	0	EV-NK!E9444

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F9444
EVFTA	2025	2025	0	EV-NK!G9444
EVFTA	2026	2026	0	EV-NK!H9444
EVFTA	2027	2027	0	EV-NK!I9444
UKVFTA	2022	2022	0	UKV!D9443
UKVFTA	2023	2023	0	UKV!E9443
UKVFTA	2024	2024	0	UKV!F9443
UKVFTA	2025	2025	0	UKV!G9443
UKVFTA	2026	2026	0	UKV!H9443
UKVFTA	2027	2027	0	UKV!I9443
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9390
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9390
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9390
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9390
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9390
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9390
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9390
RCEP A	2022	2022	0	RCEPT-A!D9428
RCEP A	2023	2023	0	RCEPT-A!E9428
RCEP A	2024	2024	0	RCEPT-A!F9428
RCEP A	2025	2025	0	RCEPT-A!G9428
RCEP A	2026	2026	0	RCEPT-A!H9428
RCEP A	2027	2027	0	RCEPT-A!I9428
RCEP B	2022	2022	0	B!D9428
RCEP B	2023	2023	0	B!E9428
RCEP B	2024	2024	0	B!F9428

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G9428
RCEP B	2026	2026	0	B!H9428
RCEP B	2027	2027	0	B!I9428
RCEP C	2022	2022	0	C!D9428
RCEP C	2023	2023	0	C!E9428
RCEP C	2024	2024	0	C!F9428
RCEP C	2025	2025	0	C!G9428
RCEP C	2026	2026	0	C!H9428
RCEP C	2027	2027	0	C!I9428
RCEP D	2022	2022	0	D!D9427
RCEP D	2023	2023	0	D!E9427
RCEP D	2024	2024	0	D!F9427
RCEP D	2025	2025	0	D!G9427
RCEP D	2026	2026	0	D!H9427
RCEP D	2027	2027	0	D!I9427
RCEP E	2022	2022	0	E!D9431
RCEP E	2023	2023	0	E!E9431
RCEP E	2024	2024	0	E!F9431
RCEP E	2025	2025	0	E!G9431
RCEP E	2026	2026	0	E!H9431
RCEP E	2027	2027	0	E!I9431
RCEP F	2022	2022	0	F!D9428
RCEP F	2023	2023	0	F!E9428
RCEP F	2024	2024	0	F!F9428
RCEP F	2025	2025	0	F!G9428
RCEP F	2026	2026	0	F!H9428

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I9428
VIFTA	2024	2024	10.8	VI!F8726
VIFTA	2025	2025	9.6	VI!G8726
VIFTA	2026	2026	8.4	VI!H8726
VIFTA	2027	2027	7.2	VI!I8726

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 6305.32 has 3 lines; 6305.32.90 is distinguished from its siblings by: Other.	6305.32.10 Nonwoven; 6305.32.20 Knitted or crocheted	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 6305.32.90. 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 6305.32.90 was checked against BT2026 (cell BT2026!N9874), 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

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.