Vietnam Tariff Intelligence

HS 6307.90.90 detail

HS code	6307.90.90
Description	Other made up articles, including dress patterns / - Other: / - - Other
Unit	kg/chiếc
Generated	03/11/2026 16:58:24
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/63079090/

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!K9922
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N9922
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9922
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(-KH, MY)	0% (except KH, MY)	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!E9458
ATIGA	2022	2022	0	AT!E9409
ATIGA	2023	2023	0	AT!F9409
ATIGA	2024	2024	0	AT!G9409
ATIGA	2025	2025	0	AT!H9409
ATIGA	2026	2026	0	AT!I9409
ATIGA	2027	2027	0	AT!J9409
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E9461
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9461
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9461

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9461
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9461
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9461
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9462
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9462
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9462
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9462
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9462
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9462
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9463
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9415
AIFTA	30/12/2022	2022	0	AI!F9421
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9421
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9421
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9421
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9421
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9421
VKFTA	2022	2022	0	VK!E9446
VKFTA	2023	2023	0	VK!F9446
VKFTA	2024	2024	0	VK!G9446
VKFTA	2025	2025	0	VK!H9446
VKFTA	2026	2026	0	VK!I9446
VKFTA	2027	2027	0	VK!J9446
VCFTA	2022	2022	4	VC!D9492
VCFTA	2023	2023	2	VC!E9492
VCFTA	2024	2024	0	VC!F9492

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G9492
VCFTA	2026	2026	0	VC!H9492
VCFTA	2027	2027	0	VC!I9492
VN-EAEU	2022	2022	0	EAV!D9471
VN-EAEU	2023	2023	0	EAV!E9471
VN-EAEU	2024	2024	0	EAV!F9471
VN-EAEU	2025	2025	0	EAV!G9471
VN-EAEU	2026	2026	0	EAV!H9471
VN-EAEU	2027	2027	0	EAV!I9471
AHKFTA	2022	2022	12	AKH!D9484
AHKFTA	2023	2023	8	AKH!E9484
AHKFTA	2024	2024	8	AKH!F9484
AHKFTA	2025	2025	4	AKH!G9484
AHKFTA	2026	2026	4	AKH!H9484
AHKFTA	2027	2027	0	AKH!I9484
EVFTA	2022	2022	0	EV-NK!D9494
EVFTA	2023	2023	0	EV-NK!E9494
EVFTA	2024	2024	0	EV-NK!F9494
EVFTA	2025	2025	0	EV-NK!G9494
EVFTA	2026	2026	0	EV-NK!H9494
EVFTA	2027	2027	0	EV-NK!I9494
UKVFTA	2022	2022	0	UKV!D9493
UKVFTA	2023	2023	0	UKV!E9493
UKVFTA	2024	2024	0	UKV!F9493
UKVFTA	2025	2025	0	UKV!G9493
UKVFTA	2026	2026	0	UKV!H9493

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9493
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9440
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9440
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9440
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9440
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9440
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9440
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9440
RCEP A	2022	2022	0	RCEPT-A!D9478
RCEP A	2023	2023	0	RCEPT-A!E9478
RCEP A	2024	2024	0	RCEPT-A!F9478
RCEP A	2025	2025	0	RCEPT-A!G9478
RCEP A	2026	2026	0	RCEPT-A!H9478
RCEP A	2027	2027	0	RCEPT-A!I9478
RCEP B	2022	2022	0	B!D9478
RCEP B	2023	2023	0	B!E9478
RCEP B	2024	2024	0	B!F9478
RCEP B	2025	2025	0	B!G9478
RCEP B	2026	2026	0	B!H9478
RCEP B	2027	2027	0	B!I9478
RCEP C	2022	2022	0	C!D9478
RCEP C	2023	2023	0	C!E9478
RCEP C	2024	2024	0	C!F9478
RCEP C	2025	2025	0	C!G9478
RCEP C	2026	2026	0	C!H9478
RCEP C	2027	2027	0	C!I9478

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D9477
RCEP D	2023	2023	0	D!E9477
RCEP D	2024	2024	0	D!F9477
RCEP D	2025	2025	0	D!G9477
RCEP D	2026	2026	0	D!H9477
RCEP D	2027	2027	0	D!I9477
RCEP E	2022	2022	0	E!D9481
RCEP E	2023	2023	0	E!E9481
RCEP E	2024	2024	0	E!F9481
RCEP E	2025	2025	0	E!G9481
RCEP E	2026	2026	0	E!H9481
RCEP E	2027	2027	0	E!I9481
RCEP F	2022	2022	0	F!D9478
RCEP F	2023	2023	0	F!E9478
RCEP F	2024	2024	0	F!F9478
RCEP F	2025	2025	0	F!G9478
RCEP F	2026	2026	0	F!H9478
RCEP F	2027	2027	0	F!I9478
VIFTA	2024	2024	18	VI!F8774
VIFTA	2025	2025	16	VI!G8774
VIFTA	2026	2026	14	VI!H8774
VIFTA	2027	2027	12	VI!I8774

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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): SPHH phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)		01/2021/TT-BLĐTBXH	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 6307.90 has 7 lines; 6307.90.90 is distinguished from its siblings by: Other.	6307.90.30 Umbrella covers in pre-cut triangular form; 6307.90.40 Surgical masks; 6307.90.61 Suitable for industrial use; 6307.90.69 Other; 6307.90.70 Fans and handscreens; 6307.90.80 Laces for shoes, boots, corsets and the like	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 6307.90.90. 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 20% for 6307.90.90 was checked against BT2026 (cell BT2026!N9922), 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
SPHH phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)
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.