Vietnam Tariff Intelligence

HS 6309.00.00 detail

HS code	6309.00.00
Description	Worn clothing and other worn articles
Unit	kg/chiếc
Generated	07/11/2026 13:27:13
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/63090000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	150	150%	15/2023/QĐ-TTg	2023-07-15	BT2026!K9928
Preferential (MFN)	100	100%	26/2023/NĐ-CP	2023-07-15	BT2026!N9928
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9928
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
ACFTA	0 (-KH)	0% (except KH)	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
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
EVFTA	36,3	36.3%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	36,3	36.3%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
CPTPP	43,7; M: 50	43.7% · M: 50%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
AKFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	50	50%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	50	50%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	50	50%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	50	50%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	50	50%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	50	50%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	54,5	54.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	70	70%	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
AANZFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Not eligible (*)
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Not eligible (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Not eligible (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Not eligible (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E9462
ATIGA	2022	2022	0	AT!E9413
ATIGA	2023	2023	0	AT!F9413
ATIGA	2024	2024	0	AT!G9413
ATIGA	2025	2025	0	AT!H9413
ATIGA	2026	2026	0	AT!I9413
ATIGA	2027	2027	0	AT!J9413
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E9465
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F9465

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G9465
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H9465
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I9465
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J9465
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E9466
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F9466
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G9466
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H9466
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I9466
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J9466
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AK!F9467
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H9419
AIFTA	30/12/2022	2022	*	AI!F9425
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G9425
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H9425
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I9425
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J9425
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K9425
VKFTA	2022	2022	50	VK!E9450
VKFTA	2023	2023	50	VK!F9450
VKFTA	2024	2024	50	VK!G9450
VKFTA	2025	2025	50	VK!H9450
VKFTA	2026	2026	50	VK!I9450
VKFTA	2027	2027	50	VK!J9450
VCFTA	2022	2022	*	VC!D9496
VCFTA	2023	2023	*	VC!E9496

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F9496
VCFTA	2025	2025	*	VC!G9496
VCFTA	2026	2026	*	VC!H9496
VCFTA	2027	2027	*	VC!I9496
VN-EAEU	2022	2022	*	EAV!D9475
VN-EAEU	2023	2023	*	EAV!E9475
VN-EAEU	2024	2024	*	EAV!F9475
VN-EAEU	2025	2025	*	EAV!G9475
VN-EAEU	2026	2026	*	EAV!H9475
VN-EAEU	2027	2027	*	EAV!I9475
AHKFTA	2022	2022	*	AKH!D9488
AHKFTA	2023	2023	*	AKH!E9488
AHKFTA	2024	2024	*	AKH!F9488
AHKFTA	2025	2025	*	AKH!G9488
AHKFTA	2026	2026	*	AKH!H9488
AHKFTA	2027	2027	*	AKH!I9488
EVFTA	2022	2022	72,7	EV-NK!D9498
EVFTA	2023	2023	63,6	EV-NK!E9498
EVFTA	2024	2024	54,5	EV-NK!F9498
EVFTA	2025	2025	45,4	EV-NK!G9498
EVFTA	2026	2026	36,3	EV-NK!H9498
EVFTA	2027	2027	27,2	EV-NK!I9498
UKVFTA	2022	2022	72,7	UKV!D9497
UKVFTA	2023	2023	63,6	UKV!E9497
UKVFTA	2024	2024	54,5	UKV!F9497
UKVFTA	2025	2025	45,4	UKV!G9497

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	36,3	UKV!H9497
UKVFTA	2027	2027	27,2	UKV!I9497
CPTPP	(I)	2021 (DERIVED)	75	CPTPP!D9444
CPTPP	(II)	2022 (DERIVED)	68,7	CPTPP!E9444
CPTPP	(III)	2023 (DERIVED)	62,5	CPTPP!F9444
CPTPP	(IV)	2024 (DERIVED)	56,2	CPTPP!G9444
CPTPP	(V)	2025 (DERIVED)	50	CPTPP!H9444
CPTPP	(VI)	2026 (DERIVED)	43,7	CPTPP!I9444
CPTPP	(VII)	2027 (DERIVED)	37,5	CPTPP!J9444
RCEP A	2022	2022	90	RCEPT-A!D9482
RCEP A	2023	2023	80	RCEPT-A!E9482
RCEP A	2024	2024	70	RCEPT-A!F9482
RCEP A	2025	2025	60	RCEPT-A!G9482
RCEP A	2026	2026	50	RCEPT-A!H9482
RCEP A	2027	2027	40	RCEPT-A!I9482
RCEP B	2022	2022	90	B!D9482
RCEP B	2023	2023	80	B!E9482
RCEP B	2024	2024	70	B!F9482
RCEP B	2025	2025	60	B!G9482
RCEP B	2026	2026	50	B!H9482
RCEP B	2027	2027	40	B!I9482
RCEP C	2022	2022	90	C!D9482
RCEP C	2023	2023	80	C!E9482
RCEP C	2024	2024	70	C!F9482
RCEP C	2025	2025	60	C!G9482
RCEP C	2026	2026	50	C!H9482

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	40	C!I9482
RCEP D	2022	2022	90,9	D!D9481
RCEP D	2023	2023	81,8	D!E9481
RCEP D	2024	2024	72,7	D!F9481
RCEP D	2025	2025	63,6	D!G9481
RCEP D	2026	2026	54,5	D!H9481
RCEP D	2027	2027	45,5	D!I9481
RCEP E	2022	2022	90	E!D9485
RCEP E	2023	2023	80	E!E9485
RCEP E	2024	2024	70	E!F9485
RCEP E	2025	2025	60	E!G9485
RCEP E	2026	2026	50	E!H9485
RCEP E	2027	2027	40	E!I9485
RCEP F	2022	2022	90	F!D9482
RCEP F	2023	2023	80	F!E9482
RCEP F	2024	2024	70	F!F9482
RCEP F	2025	2025	60	F!G9482
RCEP F	2026	2026	50	F!H9482
RCEP F	2027	2027	40	F!I9482
VIFTA	2024	2024	90	VI!F8776
VIFTA	2025	2025	80	VI!G8776
VIFTA	2026	2026	70	VI!H8776
VIFTA	2027	2027	60	VI!I8776

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
FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "43,7; M: 50" has a general 43.7% and an "M:" 50% rate (commonly read as the Mexico schedule – verify).		115/2022/NĐ-CP	Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.	Not verified – check required
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "43,7; M: 50", the FTA schedule for period (VI) shows "43,7".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	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 6309.00.00. 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 100% for 6309.00.00 was checked against BT2026 (cell BT2026!N9928), 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)

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.