Vietnam Tariff Intelligence

HS 6603.90.20 detail

HS code	6603.90.20
Description	Parts, trimmings and accessories of articles of heading 66.01 or 66.02 / - Other: / - - For articles of heading 66.02
Unit	kg/chiếc
Generated	03/11/2026 10:25:19
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/66039020/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10099
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N10099
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10099
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	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

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
VIFTA	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/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!E9616
ATIGA	2022	2022	0	AT!E9567
ATIGA	2023	2023	0	AT!F9567
ATIGA	2024	2024	0	AT!G9567
ATIGA	2025	2025	0	AT!H9567
ATIGA	2026	2026	0	AT!I9567
ATIGA	2027	2027	0	AT!J9567
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E9619
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9619
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9619

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9619
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9619
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9619
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E9620
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F9620
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9620
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9620
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9620
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9620
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9621
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9573
AIFTA	30/12/2022	2022	0	AI!F9579
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9579
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9579
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9579
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9579
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9579
VKFTA	2022	2022	0	VK!E9604
VKFTA	2023	2023	0	VK!F9604
VKFTA	2024	2024	0	VK!G9604
VKFTA	2025	2025	0	VK!H9604
VKFTA	2026	2026	0	VK!I9604
VKFTA	2027	2027	0	VK!J9604
VCFTA	2022	2022	5	VC!D9651
VCFTA	2023	2023	2	VC!E9651
VCFTA	2024	2024	0	VC!F9651

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G9651
VCFTA	2026	2026	0	VC!H9651
VCFTA	2027	2027	0	VC!I9651
VN-EAEU	2022	2022	6,8	EAV!D9630
VN-EAEU	2023	2023	4,5	EAV!E9630
VN-EAEU	2024	2024	2,3	EAV!F9630
VN-EAEU	2025	2025	0	EAV!G9630
VN-EAEU	2026	2026	0	EAV!H9630
VN-EAEU	2027	2027	0	EAV!I9630
AHKFTA	2022	2022	25	AKH!D9642
AHKFTA	2023	2023	25	AKH!E9642
AHKFTA	2024	2024	25	AKH!F9642
AHKFTA	2025	2025	25	AKH!G9642
AHKFTA	2026	2026	25	AKH!H9642
AHKFTA	2027	2027	25	AKH!I9642
EVFTA	2022	2022	12,5	EV-NK!D9653
EVFTA	2023	2023	8,3	EV-NK!E9653
EVFTA	2024	2024	4,1	EV-NK!F9653
EVFTA	2025	2025	0	EV-NK!G9653
EVFTA	2026	2026	0	EV-NK!H9653
EVFTA	2027	2027	0	EV-NK!I9653
UKVFTA	2022	2022	12,5	UKV!D9652
UKVFTA	2023	2023	8,3	UKV!E9652
UKVFTA	2024	2024	4,1	UKV!F9652
UKVFTA	2025	2025	0	UKV!G9652
UKVFTA	2026	2026	0	UKV!H9652

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9652
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9599
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9599
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9599
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9599
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9599
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9599
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9599
RCEP A	2022	2022	0	RCEPT-A!D9636
RCEP A	2023	2023	0	RCEPT-A!E9636
RCEP A	2024	2024	0	RCEPT-A!F9636
RCEP A	2025	2025	0	RCEPT-A!G9636
RCEP A	2026	2026	0	RCEPT-A!H9636
RCEP A	2027	2027	0	RCEPT-A!I9636
RCEP B	2022	2022	0	B!D9636
RCEP B	2023	2023	0	B!E9636
RCEP B	2024	2024	0	B!F9636
RCEP B	2025	2025	0	B!G9636
RCEP B	2026	2026	0	B!H9636
RCEP B	2027	2027	0	B!I9636
RCEP C	2022	2022	0	C!D9636
RCEP C	2023	2023	0	C!E9636
RCEP C	2024	2024	0	C!F9636
RCEP C	2025	2025	0	C!G9636
RCEP C	2026	2026	0	C!H9636
RCEP C	2027	2027	0	C!I9636

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D9635
RCEP D	2023	2023	0	D!E9635
RCEP D	2024	2024	0	D!F9635
RCEP D	2025	2025	0	D!G9635
RCEP D	2026	2026	0	D!H9635
RCEP D	2027	2027	0	D!I9635
RCEP E	2022	2022	0	E!D9639
RCEP E	2023	2023	0	E!E9639
RCEP E	2024	2024	0	E!F9639
RCEP E	2025	2025	0	E!G9639
RCEP E	2026	2026	0	E!H9639
RCEP E	2027	2027	0	E!I9639
RCEP F	2022	2022	0	F!D9636
RCEP F	2023	2023	0	F!E9636
RCEP F	2024	2024	0	F!F9636
RCEP F	2025	2025	0	F!G9636
RCEP F	2026	2026	0	F!H9636
RCEP F	2027	2027	0	F!I9636
VIFTA	2024	2024	21,4	VI!F8918
VIFTA	2025	2025	17.9	VI!G8918
VIFTA	2026	2026	14.3	VI!H8918
VIFTA	2027	2027	10.7	VI!I8918

Advisory & warnings

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

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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 6603.90 has 2 lines; 6603.90.20 is distinguished from its siblings by: For articles of heading 66.02.	6603.90.10 For articles of heading 66.01	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 6603.90.20. 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 25% for 6603.90.20 was checked against BT2026 (cell BT2026!N10099), 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 hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)

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.