Vietnam Tariff Intelligence

HS 6704.20.00 detail

HS code	6704.20.00
Description	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included / - Of human hair
Unit	kg/chiếc
Generated	10/11/2026 04:54:44
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/67042000/

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!K10129
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N10129
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10129
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(-ID)	0% (except ID)	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	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17.5%	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!E9636

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E9587
ATIGA	2023	2023	0	AT!F9587
ATIGA	2024	2024	0	AT!G9587
ATIGA	2025	2025	0	AT!H9587
ATIGA	2026	2026	0	AT!I9587
ATIGA	2027	2027	0	AT!J9587
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E9639
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9639
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9639
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9639
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9639
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9639
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E9640
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F9640
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9640
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9640
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9640
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9640
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9641
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9593
AIFTA	30/12/2022	2022	0	AI!F9599
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9599
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9599
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9599
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9599
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9599

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E9624
VKFTA	2023	2023	0	VK!F9624
VKFTA	2024	2024	0	VK!G9624
VKFTA	2025	2025	0	VK!H9624
VKFTA	2026	2026	0	VK!I9624
VKFTA	2027	2027	0	VK!J9624
VCFTA	2022	2022	5	VC!D9671
VCFTA	2023	2023	2	VC!E9671
VCFTA	2024	2024	0	VC!F9671
VCFTA	2025	2025	0	VC!G9671
VCFTA	2026	2026	0	VC!H9671
VCFTA	2027	2027	0	VC!I9671
VN-EAEU	2022	2022	6,8	EAV!D9650
VN-EAEU	2023	2023	4,5	EAV!E9650
VN-EAEU	2024	2024	2,3	EAV!F9650
VN-EAEU	2025	2025	0	EAV!G9650
VN-EAEU	2026	2026	0	EAV!H9650
VN-EAEU	2027	2027	0	EAV!I9650
AHKFTA	2022	2022	15	AKH!D9662
AHKFTA	2023	2023	10	AKH!E9662
AHKFTA	2024	2024	10	AKH!F9662
AHKFTA	2025	2025	5	AKH!G9662
AHKFTA	2026	2026	5	AKH!H9662
AHKFTA	2027	2027	0	AKH!I9662
EVFTA	2022	2022	12,5	EV-NK!D9673
EVFTA	2023	2023	8,3	EV-NK!E9673

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	4,1	EV-NK!F9673
EVFTA	2025	2025	0	EV-NK!G9673
EVFTA	2026	2026	0	EV-NK!H9673
EVFTA	2027	2027	0	EV-NK!I9673
UKVFTA	2022	2022	12,5	UKV!D9672
UKVFTA	2023	2023	8,3	UKV!E9672
UKVFTA	2024	2024	4,1	UKV!F9672
UKVFTA	2025	2025	0	UKV!G9672
UKVFTA	2026	2026	0	UKV!H9672
UKVFTA	2027	2027	0	UKV!I9672
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9619
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9619
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9619
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9619
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9619
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9619
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9619
RCEP A	2022	2022	0	RCEPT-A!D9656
RCEP A	2023	2023	0	RCEPT-A!E9656
RCEP A	2024	2024	0	RCEPT-A!F9656
RCEP A	2025	2025	0	RCEPT-A!G9656
RCEP A	2026	2026	0	RCEPT-A!H9656
RCEP A	2027	2027	0	RCEPT-A!I9656
RCEP B	2022	2022	0	B!D9656
RCEP B	2023	2023	0	B!E9656
RCEP B	2024	2024	0	B!F9656

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G9656
RCEP B	2026	2026	0	B!H9656
RCEP B	2027	2027	0	B!I9656
RCEP C	2022	2022	0	C!D9656
RCEP C	2023	2023	0	C!E9656
RCEP C	2024	2024	0	C!F9656
RCEP C	2025	2025	0	C!G9656
RCEP C	2026	2026	0	C!H9656
RCEP C	2027	2027	0	C!I9656
RCEP D	2022	2022	0	D!D9655
RCEP D	2023	2023	0	D!E9655
RCEP D	2024	2024	0	D!F9655
RCEP D	2025	2025	0	D!G9655
RCEP D	2026	2026	0	D!H9655
RCEP D	2027	2027	0	D!I9655
RCEP E	2022	2022	0	E!D9659
RCEP E	2023	2023	0	E!E9659
RCEP E	2024	2024	0	E!F9659
RCEP E	2025	2025	0	E!G9659
RCEP E	2026	2026	0	E!H9659
RCEP E	2027	2027	0	E!I9659
RCEP F	2022	2022	0	F!D9656
RCEP F	2023	2023	0	F!E9656
RCEP F	2024	2024	0	F!F9656
RCEP F	2025	2025	0	F!G9656
RCEP F	2026	2026	0	F!H9656

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I9656
VIFTA	2024	2024	22.5	VI!F8935
VIFTA	2025	2025	20	VI!G8935
VIFTA	2026	2026	17.5	VI!H8935
VIFTA	2027	2027	15	VI!I8935

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
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 6704.20.00. 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 25% for 6704.20.00 was checked against BT2026 (cell BT2026!N10129), 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)

Item policy
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.