Vietnam Tariff Intelligence

HS 6005.39.90 detail

HS code	6005.39.90
Description	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04 / - Of synthetic fibres: / - - Other, printed: / - - - Other
Unit	kg/m/m2
Generated	09/11/2026 06:15:24
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/60053990/

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!K9121
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N9121
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9121
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	8	8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	8	8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	8	8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	8	8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	6.9	6.9%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex D)	8,3	8.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	12	12%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12	12%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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)		5	AC!E8706

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E8659
ATIGA	2023	2023	0	AT!F8659
ATIGA	2024	2024	0	AT!G8659
ATIGA	2025	2025	0	AT!H8659
ATIGA	2026	2026	0	AT!I8659
ATIGA	2027	2027	0	AT!J8659
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8711
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8711
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8711
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8711
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8711
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8711
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8712
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8712
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8712
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8712
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8712
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8712
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8713
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8665
AIFTA	30/12/2022	2022	5	AI!F8671
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G8671
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H8671
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I8671
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J8671
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K8671

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E8694
VKFTA	2023	2023	0	VK!F8694
VKFTA	2024	2024	0	VK!G8694
VKFTA	2025	2025	0	VK!H8694
VKFTA	2026	2026	0	VK!I8694
VKFTA	2027	2027	0	VK!J8694
VCFTA	2022	2022	2	VC!D8741
VCFTA	2023	2023	1	VC!E8741
VCFTA	2024	2024	0	VC!F8741
VCFTA	2025	2025	0	VC!G8741
VCFTA	2026	2026	0	VC!H8741
VCFTA	2027	2027	0	VC!I8741
VN-EAEU	2022	2022	0	EAV!D8721
VN-EAEU	2023	2023	0	EAV!E8721
VN-EAEU	2024	2024	0	EAV!F8721
VN-EAEU	2025	2025	0	EAV!G8721
VN-EAEU	2026	2026	0	EAV!H8721
VN-EAEU	2027	2027	0	EAV!I8721
AHKFTA	2022	2022	12	AKH!D8734
AHKFTA	2023	2023	12	AKH!E8734
AHKFTA	2024	2024	12	AKH!F8734
AHKFTA	2025	2025	12	AKH!G8734
AHKFTA	2026	2026	12	AKH!H8734
AHKFTA	2027	2027	12	AKH!I8734
EVFTA	2022	2022	0	EV-NK!D8738
EVFTA	2023	2023	0	EV-NK!E8738

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F8738
EVFTA	2025	2025	0	EV-NK!G8738
EVFTA	2026	2026	0	EV-NK!H8738
EVFTA	2027	2027	0	EV-NK!I8738
UKVFTA	2022	2022	0	UKV!D8737
UKVFTA	2023	2023	0	UKV!E8737
UKVFTA	2024	2024	0	UKV!F8737
UKVFTA	2025	2025	0	UKV!G8737
UKVFTA	2026	2026	0	UKV!H8737
UKVFTA	2027	2027	0	UKV!I8737
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8689
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8689
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8689
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8689
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8689
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8689
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8689
RCEP A	2022	2022	11,2	RCEPT-A!D8728
RCEP A	2023	2023	10,4	RCEPT-A!E8728
RCEP A	2024	2024	9,6	RCEPT-A!F8728
RCEP A	2025	2025	8,8	RCEPT-A!G8728
RCEP A	2026	2026	8	RCEPT-A!H8728
RCEP A	2027	2027	7,2	RCEPT-A!I8728
RCEP B	2022	2022	11,2	B!D8728
RCEP B	2023	2023	10,4	B!E8728
RCEP B	2024	2024	9,6	B!F8728

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	8,8	B!G8728
RCEP B	2026	2026	8	B!H8728
RCEP B	2027	2027	7,2	B!I8728
RCEP C	2022	2022	12	C!D8728
RCEP C	2023	2023	12	C!E8728
RCEP C	2024	2024	12	C!F8728
RCEP C	2025	2025	12	C!G8728
RCEP C	2026	2026	12	C!H8728
RCEP C	2027	2027	12	C!I8728
RCEP D	2022	2022	11,3	D!D8727
RCEP D	2023	2023	10,5	D!E8727
RCEP D	2024	2024	9,8	D!F8727
RCEP D	2025	2025	9	D!G8727
RCEP D	2026	2026	8,3	D!H8727
RCEP D	2027	2027	7,5	D!I8727
RCEP E	2022	2022	11,2	E!D8731
RCEP E	2023	2023	10,4	E!E8731
RCEP E	2024	2024	9,6	E!F8731
RCEP E	2025	2025	8,8	E!G8731
RCEP E	2026	2026	8	E!H8731
RCEP E	2027	2027	7,2	E!I8731
RCEP F	2022	2022	11,2	F!D8728
RCEP F	2023	2023	10,4	F!E8728
RCEP F	2024	2024	9,6	F!F8728
RCEP F	2025	2025	8,8	F!G8728
RCEP F	2026	2026	8	F!H8728

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	7,2	F!I8728
VIFTA	2024	2024	10.3	VI!F8055
VIFTA	2025	2025	8.6	VI!G8055
VIFTA	2026	2026	6.9	VI!H8055
VIFTA	2027	2027	5.1	VI!I8055

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
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): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)		42/2019/TT-BCT, 33/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 12%, RCEP (Annex C) 12%: the preferential rate is equal to or higher than the MFN rate (12%) in the source tariff – claiming the FTA brings no saving.	MFN 12%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 6005.39 has 2 lines; 6005.39.90 is distinguished from its siblings by: Other.	6005.39.10 Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	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 6005.39.90. 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 6005.39.90 was checked against BT2026 (cell BT2026!N9121), 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)
DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)
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.