Vietnam Tariff Intelligence

HS 6109.10.20 detail

HS code	6109.10.20
Description	T-shirts, singlets and other vests, knitted or crocheted / - Of cotton: / - - For women or girls
Unit	chiếc
Generated	04/11/2026 19:09:32
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/61091020/

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!K9308
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N9308
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9308
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, ID)	0% (except KH, ID)	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
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!E8867
ATIGA	2022	2022	0	AT!E8820
ATIGA	2023	2023	0	AT!F8820
ATIGA	2024	2024	0	AT!G8820
ATIGA	2025	2025	0	AT!H8820
ATIGA	2026	2026	0	AT!I8820
ATIGA	2027	2027	0	AT!J8820
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E8872
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8872
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8872

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8872
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8872
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8872
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8873
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8873
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8873
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8873
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8873
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8873
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8874
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8826
AIFTA	30/12/2022	2022	0	AI!F8832
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8832
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8832
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8832
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8832
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8832
VKFTA	2022	2022	0	VK!E8855
VKFTA	2023	2023	0	VK!F8855
VKFTA	2024	2024	0	VK!G8855
VKFTA	2025	2025	0	VK!H8855
VKFTA	2026	2026	0	VK!I8855
VKFTA	2027	2027	0	VK!J8855
VCFTA	2022	2022	4	VC!D8902
VCFTA	2023	2023	2	VC!E8902
VCFTA	2024	2024	0	VC!F8902

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G8902
VCFTA	2026	2026	0	VC!H8902
VCFTA	2027	2027	0	VC!I8902
VN-EAEU	2022	2022	0	EAV!D8882
VN-EAEU	2023	2023	0	EAV!E8882
VN-EAEU	2024	2024	0	EAV!F8882
VN-EAEU	2025	2025	0	EAV!G8882
VN-EAEU	2026	2026	0	EAV!H8882
VN-EAEU	2027	2027	0	EAV!I8882
AHKFTA	2022	2022	12	AKH!D8895
AHKFTA	2023	2023	8	AKH!E8895
AHKFTA	2024	2024	8	AKH!F8895
AHKFTA	2025	2025	4	AKH!G8895
AHKFTA	2026	2026	4	AKH!H8895
AHKFTA	2027	2027	0	AKH!I8895
EVFTA	2022	2022	10	EV-NK!D8899
EVFTA	2023	2023	6,6	EV-NK!E8899
EVFTA	2024	2024	3,3	EV-NK!F8899
EVFTA	2025	2025	0	EV-NK!G8899
EVFTA	2026	2026	0	EV-NK!H8899
EVFTA	2027	2027	0	EV-NK!I8899
UKVFTA	2022	2022	10	UKV!D8898
UKVFTA	2023	2023	6,6	UKV!E8898
UKVFTA	2024	2024	3,3	UKV!F8898
UKVFTA	2025	2025	0	UKV!G8898
UKVFTA	2026	2026	0	UKV!H8898

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I8898
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8850
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8850
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8850
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8850
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8850
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8850
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8850
RCEP A	2022	2022	0	RCEPT-A!D8889
RCEP A	2023	2023	0	RCEPT-A!E8889
RCEP A	2024	2024	0	RCEPT-A!F8889
RCEP A	2025	2025	0	RCEPT-A!G8889
RCEP A	2026	2026	0	RCEPT-A!H8889
RCEP A	2027	2027	0	RCEPT-A!I8889
RCEP B	2022	2022	0	B!D8889
RCEP B	2023	2023	0	B!E8889
RCEP B	2024	2024	0	B!F8889
RCEP B	2025	2025	0	B!G8889
RCEP B	2026	2026	0	B!H8889
RCEP B	2027	2027	0	B!I8889
RCEP C	2022	2022	0	C!D8889
RCEP C	2023	2023	0	C!E8889
RCEP C	2024	2024	0	C!F8889
RCEP C	2025	2025	0	C!G8889
RCEP C	2026	2026	0	C!H8889
RCEP C	2027	2027	0	C!I8889

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D8888
RCEP D	2023	2023	0	D!E8888
RCEP D	2024	2024	0	D!F8888
RCEP D	2025	2025	0	D!G8888
RCEP D	2026	2026	0	D!H8888
RCEP D	2027	2027	0	D!I8888
RCEP E	2022	2022	0	E!D8892
RCEP E	2023	2023	0	E!E8892
RCEP E	2024	2024	0	E!F8892
RCEP E	2025	2025	0	E!G8892
RCEP E	2026	2026	0	E!H8892
RCEP E	2027	2027	0	E!I8892
RCEP F	2022	2022	0	F!D8889
RCEP F	2023	2023	0	F!E8889
RCEP F	2024	2024	0	F!F8889
RCEP F	2025	2025	0	F!G8889
RCEP F	2026	2026	0	F!H8889
RCEP F	2027	2027	0	F!I8889
VIFTA	2024	2024	18	VI!F8208
VIFTA	2025	2025	16	VI!G8208
VIFTA	2026	2026	14	VI!H8208
VIFTA	2027	2027	12	VI!I8208

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): 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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 6109.10 has 2 lines; 6109.10.20 is distinguished from its siblings by: For women or girls.	6109.10.10 For men or boys	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 6109.10.20. 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 20% for 6109.10.20 was checked against BT2026 (cell BT2026!N9308), 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)
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)

Item policy
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.