Vietnam Tariff Intelligence

HS 6304.20.00 detail

HS code	6304.20.00
Description	Other furnishing articles, excluding those of heading 94.04 / - Bed nets specified in Subheading Note 1 to this Chapter
Unit	kg/chiếc
Generated	12/11/2026 00:59:20
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/63042000/

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!K9853
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N9853
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9853
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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	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
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	8.4	8.4%	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!E9386
ATIGA	2022	2022	0	AT!E9337

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F9337
ATIGA	2024	2024	0	AT!G9337
ATIGA	2025	2025	0	AT!H9337
ATIGA	2026	2026	0	AT!I9337
ATIGA	2027	2027	0	AT!J9337
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9389
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9389
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9389
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9389
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9389
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9389
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9390
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9390
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9390
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9390
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9390
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9390
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9391
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9343
AIFTA	30/12/2022	2022	0	AI!F9349
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9349
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9349
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9349
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9349
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9349
VKFTA	2022	2022	0	VK!E9374

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F9374
VKFTA	2024	2024	0	VK!G9374
VKFTA	2025	2025	0	VK!H9374
VKFTA	2026	2026	0	VK!I9374
VKFTA	2027	2027	0	VK!J9374
VCFTA	2022	2022	2	VC!D9420
VCFTA	2023	2023	1	VC!E9420
VCFTA	2024	2024	0	VC!F9420
VCFTA	2025	2025	0	VC!G9420
VCFTA	2026	2026	0	VC!H9420
VCFTA	2027	2027	0	VC!I9420
VN-EAEU	2022	2022	0	EAV!D9399
VN-EAEU	2023	2023	0	EAV!E9399
VN-EAEU	2024	2024	0	EAV!F9399
VN-EAEU	2025	2025	0	EAV!G9399
VN-EAEU	2026	2026	0	EAV!H9399
VN-EAEU	2027	2027	0	EAV!I9399
AHKFTA	2022	2022	0	AKH!D9412
AHKFTA	2023	2023	0	AKH!E9412
AHKFTA	2024	2024	0	AKH!F9412
AHKFTA	2025	2025	0	AKH!G9412
AHKFTA	2026	2026	0	AKH!H9412
AHKFTA	2027	2027	0	AKH!I9412
EVFTA	2022	2022	6	EV-NK!D9422
EVFTA	2023	2023	4	EV-NK!E9422
EVFTA	2024	2024	2	EV-NK!F9422

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G9422
EVFTA	2026	2026	0	EV-NK!H9422
EVFTA	2027	2027	0	EV-NK!I9422
UKVFTA	2022	2022	6	UKV!D9421
UKVFTA	2023	2023	4	UKV!E9421
UKVFTA	2024	2024	2	UKV!F9421
UKVFTA	2025	2025	0	UKV!G9421
UKVFTA	2026	2026	0	UKV!H9421
UKVFTA	2027	2027	0	UKV!I9421
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9368
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9368
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9368
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9368
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9368
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9368
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9368
RCEP A	2022	2022	0	RCEPT-A!D9406
RCEP A	2023	2023	0	RCEPT-A!E9406
RCEP A	2024	2024	0	RCEPT-A!F9406
RCEP A	2025	2025	0	RCEPT-A!G9406
RCEP A	2026	2026	0	RCEPT-A!H9406
RCEP A	2027	2027	0	RCEPT-A!I9406
RCEP B	2022	2022	0	B!D9406
RCEP B	2023	2023	0	B!E9406
RCEP B	2024	2024	0	B!F9406
RCEP B	2025	2025	0	B!G9406

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H9406
RCEP B	2027	2027	0	B!I9406
RCEP C	2022	2022	0	C!D9406
RCEP C	2023	2023	0	C!E9406
RCEP C	2024	2024	0	C!F9406
RCEP C	2025	2025	0	C!G9406
RCEP C	2026	2026	0	C!H9406
RCEP C	2027	2027	0	C!I9406
RCEP D	2022	2022	0	D!D9405
RCEP D	2023	2023	0	D!E9405
RCEP D	2024	2024	0	D!F9405
RCEP D	2025	2025	0	D!G9405
RCEP D	2026	2026	0	D!H9405
RCEP D	2027	2027	0	D!I9405
RCEP E	2022	2022	0	E!D9409
RCEP E	2023	2023	0	E!E9409
RCEP E	2024	2024	0	E!F9409
RCEP E	2025	2025	0	E!G9409
RCEP E	2026	2026	0	E!H9409
RCEP E	2027	2027	0	E!I9409
RCEP F	2022	2022	0	F!D9406
RCEP F	2023	2023	0	F!E9406
RCEP F	2024	2024	0	F!F9406
RCEP F	2025	2025	0	F!G9406
RCEP F	2026	2026	0	F!H9406
RCEP F	2027	2027	0	F!I9406

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	10,8	VI!F8705
VIFTA	2025	2025	9.6	VI!G8705
VIFTA	2026	2026	8.4	VI!H8705
VIFTA	2027	2027	7.2	VI!I8705

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
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 6304.20.00. 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 12% for 6304.20.00 was checked against BT2026 (cell BT2026!N9853), 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 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.