

HS 6305.10.21 detail

HS code	6305.10.21
Description	Sacks and bags, of a kind used for the packing of goods / - Of jute or of other textile bast fibres of heading 53.03: / - - Used: / - - - Of jute
Unit	kg/chiếc
Generated	01/11/2026 12:03:07
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/63051021/

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!K9867
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N9867
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9867
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	6.9	6.9%	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!E9401
ATIGA	2022	2022	0	AT!E9352

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F9352
ATIGA	2024	2024	0	AT!G9352
ATIGA	2025	2025	0	AT!H9352
ATIGA	2026	2026	0	AT!I9352
ATIGA	2027	2027	0	AT!J9352
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9404
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9404
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9404
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9404
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9404
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9404
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9405
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9405
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9405
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9405
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9405
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9405
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9406
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9358
AIFTA	30/12/2022	2022	0	AI!F9364
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9364
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9364
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9364
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9364
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9364
VKFTA	2022	2022	0	VK!E9389

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F9389
VKFTA	2024	2024	0	VK!G9389
VKFTA	2025	2025	0	VK!H9389
VKFTA	2026	2026	0	VK!I9389
VKFTA	2027	2027	0	VK!J9389
VCFTA	2022	2022	2	VC!D9435
VCFTA	2023	2023	1	VC!E9435
VCFTA	2024	2024	0	VC!F9435
VCFTA	2025	2025	0	VC!G9435
VCFTA	2026	2026	0	VC!H9435
VCFTA	2027	2027	0	VC!I9435
VN-EAEU	2022	2022	0	EAV!D9414
VN-EAEU	2023	2023	0	EAV!E9414
VN-EAEU	2024	2024	0	EAV!F9414
VN-EAEU	2025	2025	0	EAV!G9414
VN-EAEU	2026	2026	0	EAV!H9414
VN-EAEU	2027	2027	0	EAV!I9414
AHKFTA	2022	2022	0	AKH!D9427
AHKFTA	2023	2023	0	AKH!E9427
AHKFTA	2024	2024	0	AKH!F9427
AHKFTA	2025	2025	0	AKH!G9427
AHKFTA	2026	2026	0	AKH!H9427
AHKFTA	2027	2027	0	AKH!I9427
EVFTA	2022	2022	0	EV-NK!D9437
EVFTA	2023	2023	0	EV-NK!E9437
EVFTA	2024	2024	0	EV-NK!F9437

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G9437
EVFTA	2026	2026	0	EV-NK!H9437
EVFTA	2027	2027	0	EV-NK!I9437
UKVFTA	2022	2022	0	UKV!D9436
UKVFTA	2023	2023	0	UKV!E9436
UKVFTA	2024	2024	0	UKV!F9436
UKVFTA	2025	2025	0	UKV!G9436
UKVFTA	2026	2026	0	UKV!H9436
UKVFTA	2027	2027	0	UKV!I9436
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9383
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9383
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9383
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9383
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9383
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9383
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9383
RCEP A	2022	2022	0	RCEPT-A!D9421
RCEP A	2023	2023	0	RCEPT-A!E9421
RCEP A	2024	2024	0	RCEPT-A!F9421
RCEP A	2025	2025	0	RCEPT-A!G9421
RCEP A	2026	2026	0	RCEPT-A!H9421
RCEP A	2027	2027	0	RCEPT-A!I9421
RCEP B	2022	2022	0	B!D9421
RCEP B	2023	2023	0	B!E9421
RCEP B	2024	2024	0	B!F9421
RCEP B	2025	2025	0	B!G9421

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H9421
RCEP B	2027	2027	0	B!I9421
RCEP C	2022	2022	0	C!D9421
RCEP C	2023	2023	0	C!E9421
RCEP C	2024	2024	0	C!F9421
RCEP C	2025	2025	0	C!G9421
RCEP C	2026	2026	0	C!H9421
RCEP C	2027	2027	0	C!I9421
RCEP D	2022	2022	0	D!D9420
RCEP D	2023	2023	0	D!E9420
RCEP D	2024	2024	0	D!F9420
RCEP D	2025	2025	0	D!G9420
RCEP D	2026	2026	0	D!H9420
RCEP D	2027	2027	0	D!I9420
RCEP E	2022	2022	0	E!D9424
RCEP E	2023	2023	0	E!E9424
RCEP E	2024	2024	0	E!F9424
RCEP E	2025	2025	0	E!G9424
RCEP E	2026	2026	0	E!H9424
RCEP E	2027	2027	0	E!I9424
RCEP F	2022	2022	0	F!D9421
RCEP F	2023	2023	0	F!E9421
RCEP F	2024	2024	0	F!F9421
RCEP F	2025	2025	0	F!G9421
RCEP F	2026	2026	0	F!H9421
RCEP F	2027	2027	0	F!I9421

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	10.3	VI!F8719
VIFTA	2025	2025	8.6	VI!G8719
VIFTA	2026	2026	6.9	VI!H8719
VIFTA	2027	2027	5.1	VI!I8719

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 6305.10 has 4 lines; 6305.10.21 is distinguished from its siblings by: Of jute.	6305.10.11 Of jute; 6305.10.19 Other; 6305.10.29 Other	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 6305.10.21. 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 6305.10.21 was checked against BT2026 (cell BT2026!N9867), 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

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.