

## HS 6305.32.90 detail

|                     |                                                                                                                                                       |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 6305.32.90                                                                                                                                            |
| Description         | Sacks and bags, of a kind used for the packing of goods / - Of man-made textile materials: / - - Flexible intermediate bulk containers: / - - - Other |
| Unit                | kg/chiếc                                                                                                                                              |
| Generated           | 31/10/2026 00:00:43                                                                                                                                   |
| 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                | <a href="https://vietnamtariff.com/hs-code/63053290/">https://vietnamtariff.com/hs-code/63053290/</a>                                                 |

### 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!K9874 |
| Preferential (MFN)   | 12           | 12%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N9874 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q9874 |
| 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            | 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 |
| AHKFTA         | 2            | 2%      | Consolidated BT2026 | 2026                                   | AHK                               | 123/2022/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!E9408 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| ATIGA   | 2022                                   | 2022 | 0            | AT!E9359   |
| ATIGA   | 2023                                   | 2023 | 0            | AT!F9359   |
| ATIGA   | 2024                                   | 2024 | 0            | AT!G9359   |
| ATIGA   | 2025                                   | 2025 | 0            | AT!H9359   |
| ATIGA   | 2026                                   | 2026 | 0            | AT!I9359   |
| ATIGA   | 2027                                   | 2027 | 0            | AT!J9359   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E9411   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F9411   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G9411   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H9411   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I9411   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J9411   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E9412   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F9412   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G9412   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H9412   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I9412   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J9412   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F9413   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H9365 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F9371   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G9371   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H9371   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I9371   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J9371   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K9371   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VKFTA   | 2022   | 2022 | 0            | VK!E9396    |
| VKFTA   | 2023   | 2023 | 0            | VK!F9396    |
| VKFTA   | 2024   | 2024 | 0            | VK!G9396    |
| VKFTA   | 2025   | 2025 | 0            | VK!H9396    |
| VKFTA   | 2026   | 2026 | 0            | VK!I9396    |
| VKFTA   | 2027   | 2027 | 0            | VK!J9396    |
| VCFTA   | 2022   | 2022 | 2            | VC!D9442    |
| VCFTA   | 2023   | 2023 | 1            | VC!E9442    |
| VCFTA   | 2024   | 2024 | 0            | VC!F9442    |
| VCFTA   | 2025   | 2025 | 0            | VC!G9442    |
| VCFTA   | 2026   | 2026 | 0            | VC!H9442    |
| VCFTA   | 2027   | 2027 | 0            | VC!I9442    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D9421   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E9421   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F9421   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G9421   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H9421   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I9421   |
| AHKFTA  | 2022   | 2022 | 7            | AKH!D9434   |
| AHKFTA  | 2023   | 2023 | 5            | AKH!E9434   |
| AHKFTA  | 2024   | 2024 | 5            | AKH!F9434   |
| AHKFTA  | 2025   | 2025 | 2            | AKH!G9434   |
| AHKFTA  | 2026   | 2026 | 2            | AKH!H9434   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I9434   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D9444 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E9444 |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| EVFTA  | 2024   | 2024           | 0            | EV-NK!F9444   |
| EVFTA  | 2025   | 2025           | 0            | EV-NK!G9444   |
| EVFTA  | 2026   | 2026           | 0            | EV-NK!H9444   |
| EVFTA  | 2027   | 2027           | 0            | EV-NK!I9444   |
| UKVFTA | 2022   | 2022           | 0            | UKV!D9443     |
| UKVFTA | 2023   | 2023           | 0            | UKV!E9443     |
| UKVFTA | 2024   | 2024           | 0            | UKV!F9443     |
| UKVFTA | 2025   | 2025           | 0            | UKV!G9443     |
| UKVFTA | 2026   | 2026           | 0            | UKV!H9443     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I9443     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D9390   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E9390   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F9390   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G9390   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H9390   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I9390   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J9390   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D9428 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E9428 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F9428 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G9428 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H9428 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I9428 |
| RCEP B | 2022   | 2022           | 0            | B!D9428       |
| RCEP B | 2023   | 2023           | 0            | B!E9428       |
| RCEP B | 2024   | 2024           | 0            | B!F9428       |

| FTA    | Period | Year | Source value | Source  |
|--------|--------|------|--------------|---------|
| RCEP B | 2025   | 2025 | 0            | B!G9428 |
| RCEP B | 2026   | 2026 | 0            | B!H9428 |
| RCEP B | 2027   | 2027 | 0            | B!I9428 |
| RCEP C | 2022   | 2022 | 0            | C!D9428 |
| RCEP C | 2023   | 2023 | 0            | C!E9428 |
| RCEP C | 2024   | 2024 | 0            | C!F9428 |
| RCEP C | 2025   | 2025 | 0            | C!G9428 |
| RCEP C | 2026   | 2026 | 0            | C!H9428 |
| RCEP C | 2027   | 2027 | 0            | C!I9428 |
| RCEP D | 2022   | 2022 | 0            | D!D9427 |
| RCEP D | 2023   | 2023 | 0            | D!E9427 |
| RCEP D | 2024   | 2024 | 0            | D!F9427 |
| RCEP D | 2025   | 2025 | 0            | D!G9427 |
| RCEP D | 2026   | 2026 | 0            | D!H9427 |
| RCEP D | 2027   | 2027 | 0            | D!I9427 |
| RCEP E | 2022   | 2022 | 0            | E!D9431 |
| RCEP E | 2023   | 2023 | 0            | E!E9431 |
| RCEP E | 2024   | 2024 | 0            | E!F9431 |
| RCEP E | 2025   | 2025 | 0            | E!G9431 |
| RCEP E | 2026   | 2026 | 0            | E!H9431 |
| RCEP E | 2027   | 2027 | 0            | E!I9431 |
| RCEP F | 2022   | 2022 | 0            | F!D9428 |
| RCEP F | 2023   | 2023 | 0            | F!E9428 |
| RCEP F | 2024   | 2024 | 0            | F!F9428 |
| RCEP F | 2025   | 2025 | 0            | F!G9428 |
| RCEP F | 2026   | 2026 | 0            | F!H9428 |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP F | 2027   | 2027 | 0            | F!I9428  |
| VIFTA  | 2024   | 2024 | 10.8         | VI!F8726 |
| VIFTA  | 2025   | 2025 | 9.6          | VI!G8726 |
| VIFTA  | 2026   | 2026 | 8.4          | VI!H8726 |
| VIFTA  | 2027   | 2027 | 7.2          | VI!I8726 |

## 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 6305.32 has 3 lines; 6305.32.90 is distinguished from its siblings by: Other.             | 6305.32.10 Nonwoven; 6305.32.20 Knitted or crocheted | 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 6305.32.90. 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 6305.32.90 was checked against BT2026 (cell BT2026!N9874), 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.