Vietnam Tariff Intelligence

HS 6305.90.90 detail

HS code	6305.90.90
Description	Sacks and bags, of a kind used for the packing of goods / - Of other textile materials: / - - Other
Unit	kg/chiếc
Generated	03/11/2026 18:06:13
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/63059090/

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!K9886
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N9886
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9886
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/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)		0	AC!E9420
ATIGA	2022	2022	0	AT!E9371

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F9371
ATIGA	2024	2024	0	AT!G9371
ATIGA	2025	2025	0	AT!H9371
ATIGA	2026	2026	0	AT!I9371
ATIGA	2027	2027	0	AT!J9371
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9423
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9423
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9423
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9423
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9423
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9423
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9424
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9424
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9424
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9424
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9424
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9424
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9425
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9377
AIFTA	30/12/2022	2022	0	AI!F9383
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9383
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9383
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9383
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9383
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9383
VKFTA	2022	2022	0	VK!E9408

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F9408
VKFTA	2024	2024	0	VK!G9408
VKFTA	2025	2025	0	VK!H9408
VKFTA	2026	2026	0	VK!I9408
VKFTA	2027	2027	0	VK!J9408
VCFTA	2022	2022	2	VC!D9454
VCFTA	2023	2023	1	VC!E9454
VCFTA	2024	2024	0	VC!F9454
VCFTA	2025	2025	0	VC!G9454
VCFTA	2026	2026	0	VC!H9454
VCFTA	2027	2027	0	VC!I9454
VN-EAEU	2022	2022	0	EAV!D9433
VN-EAEU	2023	2023	0	EAV!E9433
VN-EAEU	2024	2024	0	EAV!F9433
VN-EAEU	2025	2025	0	EAV!G9433
VN-EAEU	2026	2026	0	EAV!H9433
VN-EAEU	2027	2027	0	EAV!I9433
AHKFTA	2022	2022	7	AKH!D9446
AHKFTA	2023	2023	5	AKH!E9446
AHKFTA	2024	2024	5	AKH!F9446
AHKFTA	2025	2025	2	AKH!G9446
AHKFTA	2026	2026	2	AKH!H9446
AHKFTA	2027	2027	0	AKH!I9446
EVFTA	2022	2022	0	EV-NK!D9456
EVFTA	2023	2023	0	EV-NK!E9456
EVFTA	2024	2024	0	EV-NK!F9456

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G9456
EVFTA	2026	2026	0	EV-NK!H9456
EVFTA	2027	2027	0	EV-NK!I9456
UKVFTA	2022	2022	0	UKV!D9455
UKVFTA	2023	2023	0	UKV!E9455
UKVFTA	2024	2024	0	UKV!F9455
UKVFTA	2025	2025	0	UKV!G9455
UKVFTA	2026	2026	0	UKV!H9455
UKVFTA	2027	2027	0	UKV!I9455
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9402
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9402
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9402
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9402
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9402
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9402
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9402
RCEP A	2022	2022	0	RCEPT-A!D9440
RCEP A	2023	2023	0	RCEPT-A!E9440
RCEP A	2024	2024	0	RCEPT-A!F9440
RCEP A	2025	2025	0	RCEPT-A!G9440
RCEP A	2026	2026	0	RCEPT-A!H9440
RCEP A	2027	2027	0	RCEPT-A!I9440
RCEP B	2022	2022	0	B!D9440
RCEP B	2023	2023	0	B!E9440
RCEP B	2024	2024	0	B!F9440
RCEP B	2025	2025	0	B!G9440

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H9440
RCEP B	2027	2027	0	B!I9440
RCEP C	2022	2022	0	C!D9440
RCEP C	2023	2023	0	C!E9440
RCEP C	2024	2024	0	C!F9440
RCEP C	2025	2025	0	C!G9440
RCEP C	2026	2026	0	C!H9440
RCEP C	2027	2027	0	C!I9440
RCEP D	2022	2022	0	D!D9439
RCEP D	2023	2023	0	D!E9439
RCEP D	2024	2024	0	D!F9439
RCEP D	2025	2025	0	D!G9439
RCEP D	2026	2026	0	D!H9439
RCEP D	2027	2027	0	D!I9439
RCEP E	2022	2022	0	E!D9443
RCEP E	2023	2023	0	E!E9443
RCEP E	2024	2024	0	E!F9443
RCEP E	2025	2025	0	E!G9443
RCEP E	2026	2026	0	E!H9443
RCEP E	2027	2027	0	E!I9443
RCEP F	2022	2022	0	F!D9440
RCEP F	2023	2023	0	F!E9440
RCEP F	2024	2024	0	F!F9440
RCEP F	2025	2025	0	F!G9440
RCEP F	2026	2026	0	F!H9440
RCEP F	2027	2027	0	F!I9440

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	8	VI!F8738
VIFTA	2025	2025	4	VI!G8738
VIFTA	2026	2026	0	VI!H8738
VIFTA	2027	2027	0	VI!I8738

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 6305.90 has 3 lines; 6305.90.90 is distinguished from its siblings by: Other.	6305.90.10 Of hemp of heading 53.05; 6305.90.20 Of coconut (coir) of heading 53.05	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 6305.90.90. 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 6305.90.90 was checked against BT2026 (cell BT2026!N9886), 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.