Vietnam Tariff Intelligence

HS 6306.90.91 detail

HS code	6306.90.91
Description	Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods / - Other: / - - Other: / - - - Of cotton
Unit	kg/m/chiếc
Generated	02/11/2026 11:27:19
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/63069091/

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!K9906
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N9906
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9906
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
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!E9441

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E9392
ATIGA	2023	2023	0	AT!F9392
ATIGA	2024	2024	0	AT!G9392
ATIGA	2025	2025	0	AT!H9392
ATIGA	2026	2026	0	AT!I9392
ATIGA	2027	2027	0	AT!J9392
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9444
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9444
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9444
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9444
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9444
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9444
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9445
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9445
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9445
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9445
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9445
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9445
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9446
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9398
AIFTA	30/12/2022	2022	0	AI!F9404
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9404
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9404
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9404
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9404
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9404

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E9429
VKFTA	2023	2023	0	VK!F9429
VKFTA	2024	2024	0	VK!G9429
VKFTA	2025	2025	0	VK!H9429
VKFTA	2026	2026	0	VK!I9429
VKFTA	2027	2027	0	VK!J9429
VCFTA	2022	2022	2	VC!D9475
VCFTA	2023	2023	1	VC!E9475
VCFTA	2024	2024	0	VC!F9475
VCFTA	2025	2025	0	VC!G9475
VCFTA	2026	2026	0	VC!H9475
VCFTA	2027	2027	0	VC!I9475
VN-EAEU	2022	2022	0	EAV!D9454
VN-EAEU	2023	2023	0	EAV!E9454
VN-EAEU	2024	2024	0	EAV!F9454
VN-EAEU	2025	2025	0	EAV!G9454
VN-EAEU	2026	2026	0	EAV!H9454
VN-EAEU	2027	2027	0	EAV!I9454
AHKFTA	2022	2022	0	AKH!D9467
AHKFTA	2023	2023	0	AKH!E9467
AHKFTA	2024	2024	0	AKH!F9467
AHKFTA	2025	2025	0	AKH!G9467
AHKFTA	2026	2026	0	AKH!H9467
AHKFTA	2027	2027	0	AKH!I9467
EVFTA	2022	2022	0	EV-NK!D9477
EVFTA	2023	2023	0	EV-NK!E9477

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F9477
EVFTA	2025	2025	0	EV-NK!G9477
EVFTA	2026	2026	0	EV-NK!H9477
EVFTA	2027	2027	0	EV-NK!I9477
UKVFTA	2022	2022	0	UKV!D9476
UKVFTA	2023	2023	0	UKV!E9476
UKVFTA	2024	2024	0	UKV!F9476
UKVFTA	2025	2025	0	UKV!G9476
UKVFTA	2026	2026	0	UKV!H9476
UKVFTA	2027	2027	0	UKV!I9476
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9423
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9423
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9423
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9423
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9423
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9423
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9423
RCEP A	2022	2022	0	RCEPT-A!D9461
RCEP A	2023	2023	0	RCEPT-A!E9461
RCEP A	2024	2024	0	RCEPT-A!F9461
RCEP A	2025	2025	0	RCEPT-A!G9461
RCEP A	2026	2026	0	RCEPT-A!H9461
RCEP A	2027	2027	0	RCEPT-A!I9461
RCEP B	2022	2022	0	B!D9461
RCEP B	2023	2023	0	B!E9461
RCEP B	2024	2024	0	B!F9461

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G9461
RCEP B	2026	2026	0	B!H9461
RCEP B	2027	2027	0	B!I9461
RCEP C	2022	2022	0	C!D9461
RCEP C	2023	2023	0	C!E9461
RCEP C	2024	2024	0	C!F9461
RCEP C	2025	2025	0	C!G9461
RCEP C	2026	2026	0	C!H9461
RCEP C	2027	2027	0	C!I9461
RCEP D	2022	2022	0	D!D9460
RCEP D	2023	2023	0	D!E9460
RCEP D	2024	2024	0	D!F9460
RCEP D	2025	2025	0	D!G9460
RCEP D	2026	2026	0	D!H9460
RCEP D	2027	2027	0	D!I9460
RCEP E	2022	2022	0	E!D9464
RCEP E	2023	2023	0	E!E9464
RCEP E	2024	2024	0	E!F9464
RCEP E	2025	2025	0	E!G9464
RCEP E	2026	2026	0	E!H9464
RCEP E	2027	2027	0	E!I9464
RCEP F	2022	2022	0	F!D9461
RCEP F	2023	2023	0	F!E9461
RCEP F	2024	2024	0	F!F9461
RCEP F	2025	2025	0	F!G9461
RCEP F	2026	2026	0	F!H9461

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I9461
VIFTA	2024	2024	10.3	VI!F8758
VIFTA	2025	2025	8.6	VI!G8758
VIFTA	2026	2026	6.9	VI!H8758
VIFTA	2027	2027	5.1	VI!I8758

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 6306.90 has 3 lines; 6306.90.91 is distinguished from its siblings by: Of cotton.	6306.90.10 Of nonwoven; 6306.90.99 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 6306.90.91. 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 6306.90.91 was checked against BT2026 (cell BT2026!N9906), 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.