

## HS 6310.10.10 detail

|                     |                                                                                                                                                                          |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 6310.10.10                                                                                                                                                               |
| Description         | Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials / - Sorted: / - - Used or new rags |
| Unit                | kg                                                                                                                                                                       |
| Generated           | 30/10/2026 15:29:12                                                                                                                                                      |
| 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/63101010/">https://vietnamtariff.com/hs-code/63101010/</a>                                                                    |

### Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis    | effective  | Source       |
|----------------------|--------------|------------------------|----------------|------------|--------------|
| Ordinary import duty | 75           | 75%                    | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K9931 |
| Preferential (MFN)   | 50           | 50%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N9931 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q9931 |
| 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     |
|-------|--------------|----------------|---------------------|----------------------------------------|-----------------|----------------|------------|
| ACFTA | 0 (-PH)      | 0% (except PH) | 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     |
|----------------|--------------|---------------|---------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ATIGA          | 0            | 0%            | Consolidated BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| VN-LAO         | 0            | 0%            | Consolidated BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem |
| AIFTA          | 5            | 5%            | Consolidated BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| CPTPP          | 9; M: 13,6   | 9% · M: 13.6% | Consolidated BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA          | 18,1         | 18.1%         | Consolidated BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA         | 18,1         | 18.1%         | Consolidated BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 25           | 25%           | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 25           | 25%           | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 25           | 25%           | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 25           | 25%           | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 25           | 25%           | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 27,3         | 27.3%         | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| AKFTA          | 40           | 40%           | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| VKFTA          | 40           | 40%           | Consolidated BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem |
| VIFTA          | 35           | 35%           | Consolidated BT2026 | 2026                                   | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem |

| FTA     | Source value | Rate           | Data basis          | Period                                 | Proof of origin       | Legal basis    | Status           |
|---------|--------------|----------------|---------------------|----------------------------------------|-----------------------|----------------|------------------|
| 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          |
| AANZFTA | *            | * not eligible | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                  | 121/2022/NĐ-CP | Not eligible (*) |
| AHKFTA  | *            | * not eligible | Consolidated BT2026 | 2026                                   | AHK                   | 123/2022/NĐ-CP | Not eligible (*) |
| AJCEP   | *            | * not eligible | Consolidated BT2026 | 01/4/2026 - 31/3/2027                  | AJ                    | 120/2022/NĐ-CP | Not eligible (*) |
| VCFTA   | *            | * not eligible | Consolidated BT2026 | 2026                                   | VC                    | 112/2022/NĐ-CP | Not eligible (*) |
| VJEPA   | *            | * not eligible | Consolidated BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ          | 124/2022/NĐ-CP | Not eligible (*) |
| VN-EAEU | *            | * not eligible | Consolidated BT2026 | 2026                                   | EAV                   | 113/2022/NĐ-CP | Not eligible (*) |

### Rate history / phase-down by year

| FTA   | Period                                 | Year | Source value | Source   |
|-------|----------------------------------------|------|--------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AC!E9466 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E9417 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F9417 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G9417 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H9417 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I9417 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J9417 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | *            | AJ!E9469 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | *            | AJ!F9469 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | *            | AJ!G9469 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | *            | AJ!H9469   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | *            | AJ!I9469   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | *            | AJ!J9469   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | *            | VJ!E9470   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | *            | VJ!F9470   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | *            | VJ!G9470   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | *            | VJ!H9470   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | *            | VJ!I9470   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | *            | VJ!J9470   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 40           | AK!F9471   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | *            | AANZ!H9423 |
| AIFTA   | 30/12/2022                             | 2022 | 5            | AI!F9429   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 5            | AI!G9429   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 5            | AI!H9429   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 5            | AI!I9429   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 5            | AI!J9429   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 5            | AI!K9429   |
| VKFTA   | 2022                                   | 2022 | 40           | VK!E9454   |
| VKFTA   | 2023                                   | 2023 | 40           | VK!F9454   |
| VKFTA   | 2024                                   | 2024 | 40           | VK!G9454   |
| VKFTA   | 2025                                   | 2025 | 40           | VK!H9454   |
| VKFTA   | 2026                                   | 2026 | 40           | VK!I9454   |
| VKFTA   | 2027                                   | 2027 | 40           | VK!J9454   |
| VCFTA   | 2022                                   | 2022 | *            | VC!D9500   |
| VCFTA   | 2023                                   | 2023 | *            | VC!E9500   |
| VCFTA   | 2024                                   | 2024 | *            | VC!F9500   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2025   | 2025 | *            | VC!G9500    |
| VCFTA   | 2026   | 2026 | *            | VC!H9500    |
| VCFTA   | 2027   | 2027 | *            | VC!I9500    |
| VN-EAEU | 2022   | 2022 | *            | EAV!D9479   |
| VN-EAEU | 2023   | 2023 | *            | EAV!E9479   |
| VN-EAEU | 2024   | 2024 | *            | EAV!F9479   |
| VN-EAEU | 2025   | 2025 | *            | EAV!G9479   |
| VN-EAEU | 2026   | 2026 | *            | EAV!H9479   |
| VN-EAEU | 2027   | 2027 | *            | EAV!I9479   |
| AHKFTA  | 2022   | 2022 | *            | AKH!D9492   |
| AHKFTA  | 2023   | 2023 | *            | AKH!E9492   |
| AHKFTA  | 2024   | 2024 | *            | AKH!F9492   |
| AHKFTA  | 2025   | 2025 | *            | AKH!G9492   |
| AHKFTA  | 2026   | 2026 | *            | AKH!H9492   |
| AHKFTA  | 2027   | 2027 | *            | AKH!I9492   |
| EVFTA   | 2022   | 2022 | 36,3         | EV-NK!D9502 |
| EVFTA   | 2023   | 2023 | 31,8         | EV-NK!E9502 |
| EVFTA   | 2024   | 2024 | 27,2         | EV-NK!F9502 |
| EVFTA   | 2025   | 2025 | 22,7         | EV-NK!G9502 |
| EVFTA   | 2026   | 2026 | 18,1         | EV-NK!H9502 |
| EVFTA   | 2027   | 2027 | 13,6         | EV-NK!I9502 |
| UKVFTA  | 2022   | 2022 | 36,3         | UKV!D9501   |
| UKVFTA  | 2023   | 2023 | 31,8         | UKV!E9501   |
| UKVFTA  | 2024   | 2024 | 27,2         | UKV!F9501   |
| UKVFTA  | 2025   | 2025 | 22,7         | UKV!G9501   |
| UKVFTA  | 2026   | 2026 | 18,1         | UKV!H9501   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| UKVFTA | 2027   | 2027           | 13,6         | UKV!I9501     |
| CPTPP  | (I)    | 2021 (DERIVED) | 31,8         | CPTPP!D9448   |
| CPTPP  | (II)   | 2022 (DERIVED) | 27,2         | CPTPP!E9448   |
| CPTPP  | (III)  | 2023 (DERIVED) | 22,7         | CPTPP!F9448   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 18,1         | CPTPP!G9448   |
| CPTPP  | (V)    | 2025 (DERIVED) | 13,6         | CPTPP!H9448   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 9            | CPTPP!I9448   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 4,5          | CPTPP!J9448   |
| RCEP A | 2022   | 2022           | 45           | RCEPT-A!D9486 |
| RCEP A | 2023   | 2023           | 40           | RCEPT-A!E9486 |
| RCEP A | 2024   | 2024           | 35           | RCEPT-A!F9486 |
| RCEP A | 2025   | 2025           | 30           | RCEPT-A!G9486 |
| RCEP A | 2026   | 2026           | 25           | RCEPT-A!H9486 |
| RCEP A | 2027   | 2027           | 20           | RCEPT-A!I9486 |
| RCEP B | 2022   | 2022           | 45           | B!D9486       |
| RCEP B | 2023   | 2023           | 40           | B!E9486       |
| RCEP B | 2024   | 2024           | 35           | B!F9486       |
| RCEP B | 2025   | 2025           | 30           | B!G9486       |
| RCEP B | 2026   | 2026           | 25           | B!H9486       |
| RCEP B | 2027   | 2027           | 20           | B!I9486       |
| RCEP C | 2022   | 2022           | 45           | C!D9486       |
| RCEP C | 2023   | 2023           | 40           | C!E9486       |
| RCEP C | 2024   | 2024           | 35           | C!F9486       |
| RCEP C | 2025   | 2025           | 30           | C!G9486       |
| RCEP C | 2026   | 2026           | 25           | C!H9486       |
| RCEP C | 2027   | 2027           | 20           | C!I9486       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP D | 2022   | 2022 | 45,5         | D!D9485  |
| RCEP D | 2023   | 2023 | 40,9         | D!E9485  |
| RCEP D | 2024   | 2024 | 36,4         | D!F9485  |
| RCEP D | 2025   | 2025 | 31,8         | D!G9485  |
| RCEP D | 2026   | 2026 | 27,3         | D!H9485  |
| RCEP D | 2027   | 2027 | 22,7         | D!I9485  |
| RCEP E | 2022   | 2022 | 45           | E!D9489  |
| RCEP E | 2023   | 2023 | 40           | E!E9489  |
| RCEP E | 2024   | 2024 | 35           | E!F9489  |
| RCEP E | 2025   | 2025 | 30           | E!G9489  |
| RCEP E | 2026   | 2026 | 25           | E!H9489  |
| RCEP E | 2027   | 2027 | 20           | E!I9489  |
| RCEP F | 2022   | 2022 | 45           | F!D9486  |
| RCEP F | 2023   | 2023 | 40           | F!E9486  |
| RCEP F | 2024   | 2024 | 35           | F!F9486  |
| RCEP F | 2025   | 2025 | 30           | F!G9486  |
| RCEP F | 2026   | 2026 | 25           | F!H9486  |
| RCEP F | 2027   | 2027 | 20           | F!I9486  |
| VIFTA  | 2024   | 2024 | 45           | VI!F8779 |
| VIFTA  | 2025   | 2025 | 40           | VI!G8779 |
| VIFTA  | 2026   | 2026 | 35           | VI!H8779 |
| VIFTA  | 2027   | 2027 | 30           | VI!I8779 |

### Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|-----------|-------|-----------|-------------|--------------|-----------------|--------------------|---------------------|
|-----------|-------|-----------|-------------|--------------|-----------------|--------------------|---------------------|

|         |        |                                                            |                                                                                                                      |                     |                |                                                                                                          |                                        |
|---------|--------|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|---------------------|----------------|----------------------------------------------------------------------------------------------------------|----------------------------------------|
| FTA-009 | YELLOW | CPTPP: separate "M:" rate                                  | The CPTPP cell "9; M: 13,6" has a general 9% and an "M:" 13.6% rate (commonly read as the Mexico schedule – verify). |                     | 115/2022/NĐ-CP | Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.                                   | Not verified – check required          |
| FTA-010 | YELLOW | Consolidated vs FTA schedule discrepancy                   | CPTPP: consolidated BT2026 shows "9; M: 13,6", the FTA schedule for period (VI) shows "9".                           |                     | 115/2022/NĐ-CP | Check the original Decree and amendments to determine the correct rate.                                  | Not verified – check required          |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 6310.10 has 2 lines; 6310.10.10 is distinguished from its siblings by: Used or new rags.                  | 6310.10.90<br>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 6310.10.10. 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 50% for 6310.10.10 was checked against BT2026 (cell BT2026!N9931), 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.