Vietnam Tariff Intelligence

HS 4602.90.90 detail

HS code	4602.90.90
Description	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah / - Other: / - - Other
Unit	kg/chiếc
Generated	07/11/2026 08:35:28
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/46029090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7232
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7232
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7232
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-KH)	0% (except KH)	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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E7001
ATIGA	2022	2022	0	AT!E6956
ATIGA	2023	2023	0	AT!F6956
ATIGA	2024	2024	0	AT!G6956
ATIGA	2025	2025	0	AT!H6956
ATIGA	2026	2026	0	AT!I6956
ATIGA	2027	2027	0	AT!J6956
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7006
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7006
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7006

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7006
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7006
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7006
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E7008
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F7008
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7008
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7008
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7008
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7008
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7008
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6962
AIFTA	30/12/2022	2022	0	AI!F6964
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6964
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6964
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6964
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6964
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6964
VKFTA	2022	2022	0	VK!E6984
VKFTA	2023	2023	0	VK!F6984
VKFTA	2024	2024	0	VK!G6984
VKFTA	2025	2025	0	VK!H6984
VKFTA	2026	2026	0	VK!I6984
VKFTA	2027	2027	0	VK!J6984
VCFTA	2022	2022	5	VC!D7039
VCFTA	2023	2023	2	VC!E7039
VCFTA	2024	2024	0	VC!F7039

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7039
VCFTA	2026	2026	0	VC!H7039
VCFTA	2027	2027	0	VC!I7039
VN-EAEU	2022	2022	0	EAV!D7019
VN-EAEU	2023	2023	0	EAV!E7019
VN-EAEU	2024	2024	0	EAV!F7019
VN-EAEU	2025	2025	0	EAV!G7019
VN-EAEU	2026	2026	0	EAV!H7019
VN-EAEU	2027	2027	0	EAV!I7019
VNCU	2022	2022	0	VNCU!D891
VNCU	2023 - 2027		0	VNCU!E891
AHKFTA	2022	2022	12	AKH!D7027
AHKFTA	2023	2023	8	AKH!E7027
AHKFTA	2024	2024	8	AKH!F7027
AHKFTA	2025	2025	4	AKH!G7027
AHKFTA	2026	2026	4	AKH!H7027
AHKFTA	2027	2027	0	AKH!I7027
EVFTA	2022	2022	10	EV-NK!D7020
EVFTA	2023	2023	6,6	EV-NK!E7020
EVFTA	2024	2024	3,3	EV-NK!F7020
EVFTA	2025	2025	0	EV-NK!G7020
EVFTA	2026	2026	0	EV-NK!H7020
EVFTA	2027	2027	0	EV-NK!I7020
UKVFTA	2022	2022	10	UKV!D7021
UKVFTA	2023	2023	6,6	UKV!E7021
UKVFTA	2024	2024	3,3	UKV!F7021

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G7021
UKVFTA	2026	2026	0	UKV!H7021
UKVFTA	2027	2027	0	UKV!I7021
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6987
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6987
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6987
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6987
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6987
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6987
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6987
RCEP A	2022	2022	0	RCEPT-A!D7021
RCEP A	2023	2023	0	RCEPT-A!E7021
RCEP A	2024	2024	0	RCEPT-A!F7021
RCEP A	2025	2025	0	RCEPT-A!G7021
RCEP A	2026	2026	0	RCEPT-A!H7021
RCEP A	2027	2027	0	RCEPT-A!I7021
RCEP B	2022	2022	0	B!D7021
RCEP B	2023	2023	0	B!E7021
RCEP B	2024	2024	0	B!F7021
RCEP B	2025	2025	0	B!G7021
RCEP B	2026	2026	0	B!H7021
RCEP B	2027	2027	0	B!I7021
RCEP C	2022	2022	0	C!D7021
RCEP C	2023	2023	0	C!E7021
RCEP C	2024	2024	0	C!F7021
RCEP C	2025	2025	0	C!G7021

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	0	C!H7021
RCEP C	2027	2027	0	C!I7021
RCEP D	2022	2022	0	D!D7021
RCEP D	2023	2023	0	D!E7021
RCEP D	2024	2024	0	D!F7021
RCEP D	2025	2025	0	D!G7021
RCEP D	2026	2026	0	D!H7021
RCEP D	2027	2027	0	D!I7021
RCEP E	2022	2022	0	E!D7024
RCEP E	2023	2023	0	E!E7024
RCEP E	2024	2024	0	E!F7024
RCEP E	2025	2025	0	E!G7024
RCEP E	2026	2026	0	E!H7024
RCEP E	2027	2027	0	E!I7024
RCEP F	2022	2022	0	F!D7021
RCEP F	2023	2023	0	F!E7021
RCEP F	2024	2024	0	F!F7021
RCEP F	2025	2025	0	F!G7021
RCEP F	2026	2026	0	F!H7021
RCEP F	2027	2027	0	F!I7021
VIFTA	2024	2024	18	VI!F6491
VIFTA	2025	2025	16	VI!G6491
VIFTA	2026	2026	14	VI!H6491
VIFTA	2027	2027	12	VI!I6491

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4602.90 has 3 lines; 4602.90.90 is distinguished from its siblings by: Other.	4602.90.10 Travelling bags and suitcases; 4602.90.20 Envelopes for bottles	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 "5/8/10".		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 4602.90.90. 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 20% for 4602.90.90 was checked against BT2026 (cell BT2026!N7232), 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

Item policy

Item policy
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.