Vietnam Tariff Intelligence

HS 6205.90.91 detail

HS code	6205.90.91
Description	Men’s or boys’ shirts / - Of other textile materials: / - - Other: / - - - Printed by traditional batik process
Unit	chiếc
Generated	08/11/2026 18:48:30
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/62059091/

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!K9569
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N9569
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9569
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 (-KH, ID, MY, PH)	0% (except KH, ID, MY, 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
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
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
EVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E9106
ATIGA	2022	2022	0	AT!E9057
ATIGA	2023	2023	0	AT!F9057
ATIGA	2024	2024	0	AT!G9057
ATIGA	2025	2025	0	AT!H9057
ATIGA	2026	2026	0	AT!I9057
ATIGA	2027	2027	0	AT!J9057
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E9109
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9109
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9109
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9109
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9109

FTA	Period	Year	Source value	Source
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9109
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9110
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9110
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9110
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9110
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9110
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9110
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9111
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9063
AIFTA	30/12/2022	2022	0	AI!F9069
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9069
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9069
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9069
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9069
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9069
VKFTA	2022	2022	0	VK!E9094
VKFTA	2023	2023	0	VK!F9094
VKFTA	2024	2024	0	VK!G9094
VKFTA	2025	2025	0	VK!H9094
VKFTA	2026	2026	0	VK!I9094
VKFTA	2027	2027	0	VK!J9094
VCFTA	2022	2022	4	VC!D9139
VCFTA	2023	2023	2	VC!E9139
VCFTA	2024	2024	0	VC!F9139
VCFTA	2025	2025	0	VC!G9139
VCFTA	2026	2026	0	VC!H9139

FTA	Period	Year	Source value	Source
VCFTA	2027	2027	0	VC!I9139
VN-EAEU	2022	2022	0	EAV!D9119
VN-EAEU	2023	2023	0	EAV!E9119
VN-EAEU	2024	2024	0	EAV!F9119
VN-EAEU	2025	2025	0	EAV!G9119
VN-EAEU	2026	2026	0	EAV!H9119
VN-EAEU	2027	2027	0	EAV!I9119
VNCU	2022	2022	0	VNCU!D910
VNCU	2023 - 2027		0	VNCU!E910
AHKFTA	2022	2022	12	AKH!D9132
AHKFTA	2023	2023	8	AKH!E9132
AHKFTA	2024	2024	8	AKH!F9132
AHKFTA	2025	2025	4	AKH!G9132
AHKFTA	2026	2026	4	AKH!H9132
AHKFTA	2027	2027	0	AKH!I9132
EVFTA	2022	2022	12,5	EV-NK!D9142
EVFTA	2023	2023	10	EV-NK!E9142
EVFTA	2024	2024	7,5	EV-NK!F9142
EVFTA	2025	2025	5	EV-NK!G9142
EVFTA	2026	2026	2,5	EV-NK!H9142
EVFTA	2027	2027	0	EV-NK!I9142
UKVFTA	2022	2022	12,5	UKV!D9141
UKVFTA	2023	2023	10	UKV!E9141
UKVFTA	2024	2024	7,5	UKV!F9141
UKVFTA	2025	2025	5	UKV!G9141
UKVFTA	2026	2026	2,5	UKV!H9141

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9141
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9087
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9087
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9087
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9087
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9087
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9087
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9087
RCEP A	2022	2022	0	RCEPT-A!D9126
RCEP A	2023	2023	0	RCEPT-A!E9126
RCEP A	2024	2024	0	RCEPT-A!F9126
RCEP A	2025	2025	0	RCEPT-A!G9126
RCEP A	2026	2026	0	RCEPT-A!H9126
RCEP A	2027	2027	0	RCEPT-A!I9126
RCEP B	2022	2022	0	B!D9126
RCEP B	2023	2023	0	B!E9126
RCEP B	2024	2024	0	B!F9126
RCEP B	2025	2025	0	B!G9126
RCEP B	2026	2026	0	B!H9126
RCEP B	2027	2027	0	B!I9126
RCEP C	2022	2022	0	C!D9126
RCEP C	2023	2023	0	C!E9126
RCEP C	2024	2024	0	C!F9126
RCEP C	2025	2025	0	C!G9126
RCEP C	2026	2026	0	C!H9126
RCEP C	2027	2027	0	C!I9126

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D9125
RCEP D	2023	2023	0	D!E9125
RCEP D	2024	2024	0	D!F9125
RCEP D	2025	2025	0	D!G9125
RCEP D	2026	2026	0	D!H9125
RCEP D	2027	2027	0	D!I9125
RCEP E	2022	2022	0	E!D9129
RCEP E	2023	2023	0	E!E9129
RCEP E	2024	2024	0	E!F9129
RCEP E	2025	2025	0	E!G9129
RCEP E	2026	2026	0	E!H9129
RCEP E	2027	2027	0	E!I9129
RCEP F	2022	2022	0	F!D9126
RCEP F	2023	2023	0	F!E9126
RCEP F	2024	2024	0	F!F9126
RCEP F	2025	2025	0	F!G9126
RCEP F	2026	2026	0	F!H9126
RCEP F	2027	2027	0	F!I9126
VIFTA	2024	2024	17.1	VI!F8440
VIFTA	2025	2025	14.3	VI!G8440
VIFTA	2026	2026	11.4	VI!H8440
VIFTA	2027	2027	8.6	VI!I8440

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
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)		765/QĐ-BCT	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 6205.90 has 4 lines; 6205.90.91 is distinguished from its siblings by: Printed by traditional batik process.	6205.90.10 Of wool or fine animal hair; 6205.90.92 Barong Tagalog; 6205.90.99 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 6205.90.91. 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 20% for 6205.90.91 was checked against BT2026 (cell BT2026!N9569), 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)
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)
DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)

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.