Vietnam Tariff Intelligence

HS 6205.90.99 detail

HS code	6205.90.99
Description	Men’s or boys’ shirts / - Of other textile materials: / - - Other: / - - - Other
Unit	chiếc
Generated	05/11/2026 00:09:18
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/62059099/

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!K9571
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N9571
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9571
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!E9108
ATIGA	2022	2022	0	AT!E9059
ATIGA	2023	2023	0	AT!F9059
ATIGA	2024	2024	0	AT!G9059
ATIGA	2025	2025	0	AT!H9059
ATIGA	2026	2026	0	AT!I9059
ATIGA	2027	2027	0	AT!J9059
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E9111
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9111
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9111
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9111
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9111

FTA	Period	Year	Source value	Source
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9111
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9112
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9112
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9112
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9112
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9112
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9112
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9113
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9065
AIFTA	30/12/2022	2022	0	AI!F9071
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9071
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9071
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9071
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9071
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9071
VKFTA	2022	2022	0	VK!E9096
VKFTA	2023	2023	0	VK!F9096
VKFTA	2024	2024	0	VK!G9096
VKFTA	2025	2025	0	VK!H9096
VKFTA	2026	2026	0	VK!I9096
VKFTA	2027	2027	0	VK!J9096
VCFTA	2022	2022	4	VC!D9141
VCFTA	2023	2023	2	VC!E9141
VCFTA	2024	2024	0	VC!F9141
VCFTA	2025	2025	0	VC!G9141
VCFTA	2026	2026	0	VC!H9141

FTA	Period	Year	Source value	Source
VCFTA	2027	2027	0	VC!I9141
VN-EAEU	2022	2022	0	EAV!D9121
VN-EAEU	2023	2023	0	EAV!E9121
VN-EAEU	2024	2024	0	EAV!F9121
VN-EAEU	2025	2025	0	EAV!G9121
VN-EAEU	2026	2026	0	EAV!H9121
VN-EAEU	2027	2027	0	EAV!I9121
VNCU	2022	2022	0	VNCU!D912
VNCU	2023 - 2027		0	VNCU!E912
AHKFTA	2022	2022	12	AKH!D9134
AHKFTA	2023	2023	8	AKH!E9134
AHKFTA	2024	2024	8	AKH!F9134
AHKFTA	2025	2025	4	AKH!G9134
AHKFTA	2026	2026	4	AKH!H9134
AHKFTA	2027	2027	0	AKH!I9134
EVFTA	2022	2022	12,5	EV-NK!D9144
EVFTA	2023	2023	10	EV-NK!E9144
EVFTA	2024	2024	7,5	EV-NK!F9144
EVFTA	2025	2025	5	EV-NK!G9144
EVFTA	2026	2026	2,5	EV-NK!H9144
EVFTA	2027	2027	0	EV-NK!I9144
UKVFTA	2022	2022	12,5	UKV!D9143
UKVFTA	2023	2023	10	UKV!E9143
UKVFTA	2024	2024	7,5	UKV!F9143
UKVFTA	2025	2025	5	UKV!G9143
UKVFTA	2026	2026	2,5	UKV!H9143

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9143
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9089
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9089
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9089
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9089
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9089
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9089
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9089
RCEP A	2022	2022	0	RCEPT-A!D9128
RCEP A	2023	2023	0	RCEPT-A!E9128
RCEP A	2024	2024	0	RCEPT-A!F9128
RCEP A	2025	2025	0	RCEPT-A!G9128
RCEP A	2026	2026	0	RCEPT-A!H9128
RCEP A	2027	2027	0	RCEPT-A!I9128
RCEP B	2022	2022	0	B!D9128
RCEP B	2023	2023	0	B!E9128
RCEP B	2024	2024	0	B!F9128
RCEP B	2025	2025	0	B!G9128
RCEP B	2026	2026	0	B!H9128
RCEP B	2027	2027	0	B!I9128
RCEP C	2022	2022	0	C!D9128
RCEP C	2023	2023	0	C!E9128
RCEP C	2024	2024	0	C!F9128
RCEP C	2025	2025	0	C!G9128
RCEP C	2026	2026	0	C!H9128
RCEP C	2027	2027	0	C!I9128

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D9127
RCEP D	2023	2023	0	D!E9127
RCEP D	2024	2024	0	D!F9127
RCEP D	2025	2025	0	D!G9127
RCEP D	2026	2026	0	D!H9127
RCEP D	2027	2027	0	D!I9127
RCEP E	2022	2022	0	E!D9131
RCEP E	2023	2023	0	E!E9131
RCEP E	2024	2024	0	E!F9131
RCEP E	2025	2025	0	E!G9131
RCEP E	2026	2026	0	E!H9131
RCEP E	2027	2027	0	E!I9131
RCEP F	2022	2022	0	F!D9128
RCEP F	2023	2023	0	F!E9128
RCEP F	2024	2024	0	F!F9128
RCEP F	2025	2025	0	F!G9128
RCEP F	2026	2026	0	F!H9128
RCEP F	2027	2027	0	F!I9128
VIFTA	2024	2024	17.1	VI!F8442
VIFTA	2025	2025	14.3	VI!G8442
VIFTA	2026	2026	11.4	VI!H8442
VIFTA	2027	2027	8.6	VI!I8442

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; 6205.90.99 is distinguished from its siblings by: Other.	6205.90.10 Of wool or fine animal hair; 6205.90.91 Printed by traditional batik process; 6205.90.92 Barong Tagalog	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 6205.90.99. 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 6205.90.99 was checked against BT2026 (cell BT2026!N9571), 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.