Vietnam Tariff Intelligence

HS 6209.20.40 detail

HS code	6209.20.40
Description	Babies’ garments and clothing accessories / - Of cotton: / - - Suits, pants and similar articles
Unit	kg/chiếc/bộ
Generated	12/11/2026 11:34:48
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/62092040/

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!K9624
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N9624
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9624
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, ID, MY)	0% (except KH, ID, MY)	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
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
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!E9165
ATIGA	2022	2022	0	AT!E9116
ATIGA	2023	2023	0	AT!F9116
ATIGA	2024	2024	0	AT!G9116
ATIGA	2025	2025	0	AT!H9116
ATIGA	2026	2026	0	AT!I9116
ATIGA	2027	2027	0	AT!J9116
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E9168
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9168
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9168

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9168
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9168
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9168
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9169
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9169
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9169
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9169
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9169
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9169
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9170
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9122
AIFTA	30/12/2022	2022	0	AI!F9128
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9128
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9128
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9128
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9128
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9128
VKFTA	2022	2022	0	VK!E9153
VKFTA	2023	2023	0	VK!F9153
VKFTA	2024	2024	0	VK!G9153
VKFTA	2025	2025	0	VK!H9153
VKFTA	2026	2026	0	VK!I9153
VKFTA	2027	2027	0	VK!J9153
VCFTA	2022	2022	4	VC!D9198
VCFTA	2023	2023	2	VC!E9198
VCFTA	2024	2024	0	VC!F9198

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G9198
VCFTA	2026	2026	0	VC!H9198
VCFTA	2027	2027	0	VC!I9198
VN-EAEU	2022	2022	0	EAV!D9178
VN-EAEU	2023	2023	0	EAV!E9178
VN-EAEU	2024	2024	0	EAV!F9178
VN-EAEU	2025	2025	0	EAV!G9178
VN-EAEU	2026	2026	0	EAV!H9178
VN-EAEU	2027	2027	0	EAV!I9178
AHKFTA	2022	2022	12	AKH!D9191
AHKFTA	2023	2023	8	AKH!E9191
AHKFTA	2024	2024	8	AKH!F9191
AHKFTA	2025	2025	4	AKH!G9191
AHKFTA	2026	2026	4	AKH!H9191
AHKFTA	2027	2027	0	AKH!I9191
EVFTA	2022	2022	10	EV-NK!D9201
EVFTA	2023	2023	6,6	EV-NK!E9201
EVFTA	2024	2024	3,3	EV-NK!F9201
EVFTA	2025	2025	0	EV-NK!G9201
EVFTA	2026	2026	0	EV-NK!H9201
EVFTA	2027	2027	0	EV-NK!I9201
UKVFTA	2022	2022	10	UKV!D9200
UKVFTA	2023	2023	6,6	UKV!E9200
UKVFTA	2024	2024	3,3	UKV!F9200
UKVFTA	2025	2025	0	UKV!G9200
UKVFTA	2026	2026	0	UKV!H9200

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9200
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9146
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9146
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9146
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9146
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9146
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9146
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9146
RCEP A	2022	2022	0	RCEPT-A!D9185
RCEP A	2023	2023	0	RCEPT-A!E9185
RCEP A	2024	2024	0	RCEPT-A!F9185
RCEP A	2025	2025	0	RCEPT-A!G9185
RCEP A	2026	2026	0	RCEPT-A!H9185
RCEP A	2027	2027	0	RCEPT-A!I9185
RCEP B	2022	2022	0	B!D9185
RCEP B	2023	2023	0	B!E9185
RCEP B	2024	2024	0	B!F9185
RCEP B	2025	2025	0	B!G9185
RCEP B	2026	2026	0	B!H9185
RCEP B	2027	2027	0	B!I9185
RCEP C	2022	2022	0	C!D9185
RCEP C	2023	2023	0	C!E9185
RCEP C	2024	2024	0	C!F9185
RCEP C	2025	2025	0	C!G9185
RCEP C	2026	2026	0	C!H9185
RCEP C	2027	2027	0	C!I9185

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D9184
RCEP D	2023	2023	0	D!E9184
RCEP D	2024	2024	0	D!F9184
RCEP D	2025	2025	0	D!G9184
RCEP D	2026	2026	0	D!H9184
RCEP D	2027	2027	0	D!I9184
RCEP E	2022	2022	0	E!D9188
RCEP E	2023	2023	0	E!E9188
RCEP E	2024	2024	0	E!F9188
RCEP E	2025	2025	0	E!G9188
RCEP E	2026	2026	0	E!H9188
RCEP E	2027	2027	0	E!I9188
RCEP F	2022	2022	0	F!D9185
RCEP F	2023	2023	0	F!E9185
RCEP F	2024	2024	0	F!F9185
RCEP F	2025	2025	0	F!G9185
RCEP F	2026	2026	0	F!H9185
RCEP F	2027	2027	0	F!I9185
VIFTA	2024	2024	17,1	VI!F8495
VIFTA	2025	2025	14.3	VI!G8495
VIFTA	2026	2026	11.4	VI!H8495
VIFTA	2027	2027	8.6	VI!I8495

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 6209.20 has 3 lines; 6209.20.40 is distinguished from its siblings by: Suits, pants and similar articles.	6209.20.30 T-shirts, shirts, pyjamas and similar articles; 6209.20.90 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 6209.20.40. 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 6209.20.40 was checked against BT2026 (cell BT2026!N9624), 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.