Vietnam Tariff Intelligence

HS 6310.90.10 detail

HS code	6310.90.10
Description	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials / - Other: / - - Used or new rags
Unit	kg
Generated	05/11/2026 09:03:19
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/63109010/

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!K9934
Preferential (MFN)	50	50%	26/2023/NĐ-CP	2023-07-15	BT2026!N9934
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9934
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	0%	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!E9469
ATIGA	2022	2022	0	AT!E9420
ATIGA	2023	2023	0	AT!F9420
ATIGA	2024	2024	0	AT!G9420
ATIGA	2025	2025	0	AT!H9420
ATIGA	2026	2026	0	AT!I9420
ATIGA	2027	2027	0	AT!J9420
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E9472
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F9472
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G9472

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H9472
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I9472
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J9472
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E9473
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F9473
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G9473
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H9473
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I9473
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J9473
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		40	AK!F9474
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H9426
AIFTA	30/12/2022	2022	5	AI!F9432
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G9432
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H9432
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I9432
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J9432
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K9432
VKFTA	2022	2022	40	VK!E9457
VKFTA	2023	2023	40	VK!F9457
VKFTA	2024	2024	40	VK!G9457
VKFTA	2025	2025	40	VK!H9457
VKFTA	2026	2026	40	VK!I9457
VKFTA	2027	2027	40	VK!J9457
VCFTA	2022	2022	*	VC!D9503
VCFTA	2023	2023	*	VC!E9503
VCFTA	2024	2024	*	VC!F9503

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	*	VC!G9503
VCFTA	2026	2026	*	VC!H9503
VCFTA	2027	2027	*	VC!I9503
VN-EAEU	2022	2022	*	EAV!D9482
VN-EAEU	2023	2023	*	EAV!E9482
VN-EAEU	2024	2024	*	EAV!F9482
VN-EAEU	2025	2025	*	EAV!G9482
VN-EAEU	2026	2026	*	EAV!H9482
VN-EAEU	2027	2027	*	EAV!I9482
AHKFTA	2022	2022	*	AKH!D9495
AHKFTA	2023	2023	*	AKH!E9495
AHKFTA	2024	2024	*	AKH!F9495
AHKFTA	2025	2025	*	AKH!G9495
AHKFTA	2026	2026	*	AKH!H9495
AHKFTA	2027	2027	*	AKH!I9495
EVFTA	2022	2022	36,3	EV-NK!D9505
EVFTA	2023	2023	31,8	EV-NK!E9505
EVFTA	2024	2024	27,2	EV-NK!F9505
EVFTA	2025	2025	22,7	EV-NK!G9505
EVFTA	2026	2026	18,1	EV-NK!H9505
EVFTA	2027	2027	13,6	EV-NK!I9505
UKVFTA	2022	2022	36,3	UKV!D9504
UKVFTA	2023	2023	31,8	UKV!E9504
UKVFTA	2024	2024	27,2	UKV!F9504
UKVFTA	2025	2025	22,7	UKV!G9504
UKVFTA	2026	2026	18,1	UKV!H9504

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	13,6	UKV!I9504
CPTPP	(I)	2021 (DERIVED)	31,8	CPTPP!D9451
CPTPP	(II)	2022 (DERIVED)	27,2	CPTPP!E9451
CPTPP	(III)	2023 (DERIVED)	22,7	CPTPP!F9451
CPTPP	(IV)	2024 (DERIVED)	18,1	CPTPP!G9451
CPTPP	(V)	2025 (DERIVED)	13,6	CPTPP!H9451
CPTPP	(VI)	2026 (DERIVED)	9	CPTPP!I9451
CPTPP	(VII)	2027 (DERIVED)	4,5	CPTPP!J9451
RCEP A	2022	2022	45	RCEPT-A!D9489
RCEP A	2023	2023	40	RCEPT-A!E9489
RCEP A	2024	2024	35	RCEPT-A!F9489
RCEP A	2025	2025	30	RCEPT-A!G9489
RCEP A	2026	2026	25	RCEPT-A!H9489
RCEP A	2027	2027	20	RCEPT-A!I9489
RCEP B	2022	2022	45	B!D9489
RCEP B	2023	2023	40	B!E9489
RCEP B	2024	2024	35	B!F9489
RCEP B	2025	2025	30	B!G9489
RCEP B	2026	2026	25	B!H9489
RCEP B	2027	2027	20	B!I9489
RCEP C	2022	2022	45	C!D9489
RCEP C	2023	2023	40	C!E9489
RCEP C	2024	2024	35	C!F9489
RCEP C	2025	2025	30	C!G9489
RCEP C	2026	2026	25	C!H9489
RCEP C	2027	2027	20	C!I9489

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	45,5	D!D9488
RCEP D	2023	2023	40,9	D!E9488
RCEP D	2024	2024	36,4	D!F9488
RCEP D	2025	2025	31,8	D!G9488
RCEP D	2026	2026	27,3	D!H9488
RCEP D	2027	2027	22,7	D!I9488
RCEP E	2022	2022	45	E!D9492
RCEP E	2023	2023	40	E!E9492
RCEP E	2024	2024	35	E!F9492
RCEP E	2025	2025	30	E!G9492
RCEP E	2026	2026	25	E!H9492
RCEP E	2027	2027	20	E!I9492
RCEP F	2022	2022	45	F!D9489
RCEP F	2023	2023	40	F!E9489
RCEP F	2024	2024	35	F!F9489
RCEP F	2025	2025	30	F!G9489
RCEP F	2026	2026	25	F!H9489
RCEP F	2027	2027	20	F!I9489
VIFTA	2024	2024	45	VI!F8782
VIFTA	2025	2025	40	VI!G8782
VIFTA	2026	2026	35	VI!H8782
VIFTA	2027	2027	30	VI!I8782

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 6310.90 has 2 lines; 6310.90.10 is distinguished from its siblings by: Used or new rags.	6310.90.90 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 6310.90.10. 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 6310.90.10 was checked against BT2026 (cell BT2026!N9934), 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.