Vietnam Tariff Intelligence

HS 6601.91.00 detail

HS code	6601.91.00
Description	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas) / - Other: / - - Having a telescopic shaft
Unit	chiếc
Generated	03/11/2026 20:33:42
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/66019100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10092
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N10092
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10092
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	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
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
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
VIFTA	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/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!E9607

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E9558
ATIGA	2023	2023	0	AT!F9558
ATIGA	2024	2024	0	AT!G9558
ATIGA	2025	2025	0	AT!H9558
ATIGA	2026	2026	0	AT!I9558
ATIGA	2027	2027	0	AT!J9558
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E9610
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9610
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9610
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9610
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9610
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9610
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E9611
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F9611
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9611
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9611
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9611
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9611
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9612
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9564
AIFTA	30/12/2022	2022	0	AI!F9570
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9570
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9570
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9570
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9570
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9570

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E9595
VKFTA	2023	2023	0	VK!F9595
VKFTA	2024	2024	0	VK!G9595
VKFTA	2025	2025	0	VK!H9595
VKFTA	2026	2026	0	VK!I9595
VKFTA	2027	2027	0	VK!J9595
VCFTA	2022	2022	6	VC!D9642
VCFTA	2023	2023	3	VC!E9642
VCFTA	2024	2024	0	VC!F9642
VCFTA	2025	2025	0	VC!G9642
VCFTA	2026	2026	0	VC!H9642
VCFTA	2027	2027	0	VC!I9642
VN-EAEU	2022	2022	6,8	EAV!D9621
VN-EAEU	2023	2023	4,5	EAV!E9621
VN-EAEU	2024	2024	2,3	EAV!F9621
VN-EAEU	2025	2025	0	EAV!G9621
VN-EAEU	2026	2026	0	EAV!H9621
VN-EAEU	2027	2027	0	EAV!I9621
AHKFTA	2022	2022	25	AKH!D9633
AHKFTA	2023	2023	25	AKH!E9633
AHKFTA	2024	2024	25	AKH!F9633
AHKFTA	2025	2025	25	AKH!G9633
AHKFTA	2026	2026	25	AKH!H9633
AHKFTA	2027	2027	25	AKH!I9633
EVFTA	2022	2022	12,5	EV-NK!D9644
EVFTA	2023	2023	8,3	EV-NK!E9644

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	4,1	EV-NK!F9644
EVFTA	2025	2025	0	EV-NK!G9644
EVFTA	2026	2026	0	EV-NK!H9644
EVFTA	2027	2027	0	EV-NK!I9644
UKVFTA	2022	2022	12,5	UKV!D9643
UKVFTA	2023	2023	8,3	UKV!E9643
UKVFTA	2024	2024	4,1	UKV!F9643
UKVFTA	2025	2025	0	UKV!G9643
UKVFTA	2026	2026	0	UKV!H9643
UKVFTA	2027	2027	0	UKV!I9643
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9590
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9590
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9590
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9590
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9590
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9590
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9590
RCEP A	2022	2022	0	RCEPT-A!D9627
RCEP A	2023	2023	0	RCEPT-A!E9627
RCEP A	2024	2024	0	RCEPT-A!F9627
RCEP A	2025	2025	0	RCEPT-A!G9627
RCEP A	2026	2026	0	RCEPT-A!H9627
RCEP A	2027	2027	0	RCEPT-A!I9627
RCEP B	2022	2022	0	B!D9627
RCEP B	2023	2023	0	B!E9627
RCEP B	2024	2024	0	B!F9627

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G9627
RCEP B	2026	2026	0	B!H9627
RCEP B	2027	2027	0	B!I9627
RCEP C	2022	2022	0	C!D9627
RCEP C	2023	2023	0	C!E9627
RCEP C	2024	2024	0	C!F9627
RCEP C	2025	2025	0	C!G9627
RCEP C	2026	2026	0	C!H9627
RCEP C	2027	2027	0	C!I9627
RCEP D	2022	2022	0	D!D9626
RCEP D	2023	2023	0	D!E9626
RCEP D	2024	2024	0	D!F9626
RCEP D	2025	2025	0	D!G9626
RCEP D	2026	2026	0	D!H9626
RCEP D	2027	2027	0	D!I9626
RCEP E	2022	2022	0	E!D9630
RCEP E	2023	2023	0	E!E9630
RCEP E	2024	2024	0	E!F9630
RCEP E	2025	2025	0	E!G9630
RCEP E	2026	2026	0	E!H9630
RCEP E	2027	2027	0	E!I9630
RCEP F	2022	2022	0	F!D9627
RCEP F	2023	2023	0	F!E9627
RCEP F	2024	2024	0	F!F9627
RCEP F	2025	2025	0	F!G9627
RCEP F	2026	2026	0	F!H9627

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I9627
VIFTA	2024	2024	21.4	VI!F8911
VIFTA	2025	2025	17.9	VI!G8911
VIFTA	2026	2026	14.3	VI!H8911
VIFTA	2027	2027	10.7	VI!I8911

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-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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 6601.91.00. 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 25% for 6601.91.00 was checked against BT2026 (cell BT2026!N10092), 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)

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.