

Dettaglio SA 6005.38.10

|                      |                                                                                                                                                                                                                                                                                                                |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Codice SA            | 6005.38.10                                                                                                                                                                                                                                                                                                     |
| Descrizione          | Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04 / - Of synthetic fibres: / - - Other, of yarns of different colours: / - - - Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight |
| Unità                | kg/m/m2                                                                                                                                                                                                                                                                                                        |
| Generato il          | 01/11/2026 07:01:32                                                                                                                                                                                                                                                                                            |
| Versione dei dati    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                     |
| Stato della verifica | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata.                                                                                                                                                                                   |
| Link                 | <a href="https://mail.vietnamtariff.com/hs-code/60053810/">https://mail.vietnamtariff.com/hs-code/60053810/</a>                                                                                                                                                                                                |

Imposte applicabili nel 2026

| Regime tariffario                | Valore di origine | Aliquota              | Base giuridica | in vigore  | Fonte        |
|----------------------------------|-------------------|-----------------------|----------------|------------|--------------|
| Dazio all'importazione ordinario | 18                | 18%                   | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K9117 |
| Preferenziale (NPF)              | 12                | 12%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N9117 |
| IVA                              | 8/10              | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q9117 |
| Imposta speciale sui consumi     |                   | Nessun dato           |                |            |              |
| Imposta ambientale               |                   | Nessun dato           |                |            |              |
| Dazio all'esportazione           |                   | Nessun dato           |                |            |              |
| Aliquota all'esportazione CPTPP  |                   | Nessun dato           |                |            |              |
| Aliquota all'esportazione EVFTA  |                   | Nessun dato           |                |            |              |
| Aliquota all'esportazione UKVFTA |                   | Nessun dato           |                |            |              |

Aliquote preferenziali speciali (ALS) - 2026

| FTA | Valore di origine | Aliquota | Base dei dati | Periodo | Prova dell'origine | Base giuridica | Stato |
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|

|                   |   |    |                            |                                        |                                   |                |            |
|-------------------|---|----|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| AANZFTA           | 0 | 0% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem |
| AJCEP             | 0 | 0% | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA             | 0 | 0% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA             | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP             | 0 | 0% | Tariffa consolidata BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA             | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA            | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| VCFTA             | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| VJEPA             | 0 | 0% | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem |
| VKFTA             | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU           | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | EAV                               | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO            | 0 | 0% | Tariffa consolidata BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem |
| ACFTA             | 5 | 5% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AIFTA             | 5 | 5% | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 8 | 8% | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato B) | 8 | 8% | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

|                   |     |             |                            |      |                                   |                |             |
|-------------------|-----|-------------|----------------------------|------|-----------------------------------|----------------|-------------|
| RCEP (Allegato E) | 8   | 8%          | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem  |
| RCEP (Allegato F) | 8   | 8%          | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem  |
| VIFTA             | 6.9 | 6,9%        | Tariffa consolidata BT2026 | 2026 | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem  |
| RCEP (Allegato D) | 8,3 | 8,3%        | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem  |
| AHKFTA            | 12  | 12%         | Tariffa consolidata BT2026 | 2026 | AHK                               | 123/2022/NĐ-CP | Ad valorem  |
| RCEP (Allegato C) | 12  | 12%         | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem  |
| VN-CAM            |     | Nessun dato | Nessun dato                |      | S                                 | 56/2026/NĐ-CP  | Nessun dato |
| VNCU              |     | Nessun dato | Nessun dato                |      | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | Nessun dato |

**Storico delle aliquote / riduzione per anno**

| FTA   | Periodo                                | Anno | Valore di origine | Fonte    |
|-------|----------------------------------------|------|-------------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 5                 | AC!E8702 |
| ATIGA | 2022                                   | 2022 | 0                 | AT!E8655 |
| ATIGA | 2023                                   | 2023 | 0                 | AT!F8655 |
| ATIGA | 2024                                   | 2024 | 0                 | AT!G8655 |
| ATIGA | 2025                                   | 2025 | 0                 | AT!H8655 |
| ATIGA | 2026                                   | 2026 | 0                 | AT!I8655 |
| ATIGA | 2027                                   | 2027 | 0                 | AT!J8655 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0                 | AJ!E8707 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | AJ!F8707 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | AJ!G8707 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | AJ!H8707 |

| FTA     | Periodo                                | Anno | Valore di origine | Fonte      |
|---------|----------------------------------------|------|-------------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | AJ!I8707   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | AJ!J8707   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0                 | VJ!E8708   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | VJ!F8708   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | VJ!G8708   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | VJ!H8708   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | VJ!I8708   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | VJ!J8708   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AK!F8709   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AANZ!H8661 |
| AIFTA   | 30/12/2022                             | 2022 | 5                 | AI!F8667   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 5                 | AI!G8667   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 5                 | AI!H8667   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 5                 | AI!I8667   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 5                 | AI!J8667   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 5                 | AI!K8667   |
| VKFTA   | 2022                                   | 2022 | 0                 | VK!E8690   |
| VKFTA   | 2023                                   | 2023 | 0                 | VK!F8690   |
| VKFTA   | 2024                                   | 2024 | 0                 | VK!G8690   |
| VKFTA   | 2025                                   | 2025 | 0                 | VK!H8690   |
| VKFTA   | 2026                                   | 2026 | 0                 | VK!I8690   |
| VKFTA   | 2027                                   | 2027 | 0                 | VK!J8690   |
| VCFTA   | 2022                                   | 2022 | 2                 | VC!D8737   |
| VCFTA   | 2023                                   | 2023 | 1                 | VC!E8737   |
| VCFTA   | 2024                                   | 2024 | 0                 | VC!F8737   |
| VCFTA   | 2025                                   | 2025 | 0                 | VC!G8737   |

| FTA     | Periodo | Anno | Valore di origine | Fonte       |
|---------|---------|------|-------------------|-------------|
| VCFTA   | 2026    | 2026 | 0                 | VC!H8737    |
| VCFTA   | 2027    | 2027 | 0                 | VC!I8737    |
| VN-EAEU | 2022    | 2022 | 0                 | EAV!D8717   |
| VN-EAEU | 2023    | 2023 | 0                 | EAV!E8717   |
| VN-EAEU | 2024    | 2024 | 0                 | EAV!F8717   |
| VN-EAEU | 2025    | 2025 | 0                 | EAV!G8717   |
| VN-EAEU | 2026    | 2026 | 0                 | EAV!H8717   |
| VN-EAEU | 2027    | 2027 | 0                 | EAV!I8717   |
| AHKFTA  | 2022    | 2022 | 12                | AKH!D8730   |
| AHKFTA  | 2023    | 2023 | 12                | AKH!E8730   |
| AHKFTA  | 2024    | 2024 | 12                | AKH!F8730   |
| AHKFTA  | 2025    | 2025 | 12                | AKH!G8730   |
| AHKFTA  | 2026    | 2026 | 12                | AKH!H8730   |
| AHKFTA  | 2027    | 2027 | 12                | AKH!I8730   |
| EVFTA   | 2022    | 2022 | 0                 | EV-NK!D8734 |
| EVFTA   | 2023    | 2023 | 0                 | EV-NK!E8734 |
| EVFTA   | 2024    | 2024 | 0                 | EV-NK!F8734 |
| EVFTA   | 2025    | 2025 | 0                 | EV-NK!G8734 |
| EVFTA   | 2026    | 2026 | 0                 | EV-NK!H8734 |
| EVFTA   | 2027    | 2027 | 0                 | EV-NK!I8734 |
| UKVFTA  | 2022    | 2022 | 0                 | UKV!D8733   |
| UKVFTA  | 2023    | 2023 | 0                 | UKV!E8733   |
| UKVFTA  | 2024    | 2024 | 0                 | UKV!F8733   |
| UKVFTA  | 2025    | 2025 | 0                 | UKV!G8733   |
| UKVFTA  | 2026    | 2026 | 0                 | UKV!H8733   |
| UKVFTA  | 2027    | 2027 | 0                 | UKV!I8733   |

| FTA    | Periodo | Anno           | Valore di origine | Fonte         |
|--------|---------|----------------|-------------------|---------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0                 | CPTPP!D8685   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0                 | CPTPP!E8685   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0                 | CPTPP!F8685   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0                 | CPTPP!G8685   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0                 | CPTPP!H8685   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0                 | CPTPP!I8685   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0                 | CPTPP!J8685   |
| RCEP A | 2022    | 2022           | 11,2              | RCEPT-A!D8724 |
| RCEP A | 2023    | 2023           | 10,4              | RCEPT-A!E8724 |
| RCEP A | 2024    | 2024           | 9,6               | RCEPT-A!F8724 |
| RCEP A | 2025    | 2025           | 8,8               | RCEPT-A!G8724 |
| RCEP A | 2026    | 2026           | 8                 | RCEPT-A!H8724 |
| RCEP A | 2027    | 2027           | 7,2               | RCEPT-A!I8724 |
| RCEP B | 2022    | 2022           | 11,2              | B!D8724       |
| RCEP B | 2023    | 2023           | 10,4              | B!E8724       |
| RCEP B | 2024    | 2024           | 9,6               | B!F8724       |
| RCEP B | 2025    | 2025           | 8,8               | B!G8724       |
| RCEP B | 2026    | 2026           | 8                 | B!H8724       |
| RCEP B | 2027    | 2027           | 7,2               | B!I8724       |
| RCEP C | 2022    | 2022           | 12                | C!D8724       |
| RCEP C | 2023    | 2023           | 12                | C!E8724       |
| RCEP C | 2024    | 2024           | 12                | C!F8724       |
| RCEP C | 2025    | 2025           | 12                | C!G8724       |
| RCEP C | 2026    | 2026           | 12                | C!H8724       |
| RCEP C | 2027    | 2027           | 12                | C!I8724       |
| RCEP D | 2022    | 2022           | 11,3              | D!D8723       |

| FTA    | Periodo | Anno | Valore di origine | Fonte    |
|--------|---------|------|-------------------|----------|
| RCEP D | 2023    | 2023 | 10,5              | D!E8723  |
| RCEP D | 2024    | 2024 | 9,8               | D!F8723  |
| RCEP D | 2025    | 2025 | 9                 | D!G8723  |
| RCEP D | 2026    | 2026 | 8,3               | D!H8723  |
| RCEP D | 2027    | 2027 | 7,5               | D!I8723  |
| RCEP E | 2022    | 2022 | 11,2              | E!D8727  |
| RCEP E | 2023    | 2023 | 10,4              | E!E8727  |
| RCEP E | 2024    | 2024 | 9,6               | E!F8727  |
| RCEP E | 2025    | 2025 | 8,8               | E!G8727  |
| RCEP E | 2026    | 2026 | 8                 | E!H8727  |
| RCEP E | 2027    | 2027 | 7,2               | E!I8727  |
| RCEP F | 2022    | 2022 | 11,2              | F!D8724  |
| RCEP F | 2023    | 2023 | 10,4              | F!E8724  |
| RCEP F | 2024    | 2024 | 9,6               | F!F8724  |
| RCEP F | 2025    | 2025 | 8,8               | F!G8724  |
| RCEP F | 2026    | 2026 | 8                 | F!H8724  |
| RCEP F | 2027    | 2027 | 7,2               | F!I8724  |
| VIFTA  | 2024    | 2024 | 10.3              | VI!F8051 |
| VIFTA  | 2025    | 2025 | 8.6               | VI!G8051 |
| VIFTA  | 2026    | 2026 | 6.9               | VI!H8051 |
| VIFTA  | 2027    | 2027 | 5.1               | VI!I8051 |

Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|

|         |        |                                                            |                                                                                                                                                                                                   |                     |                                |                                                                                                              |                                                  |
|---------|--------|------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------------------|--------------------------------------------------------------------------------------------------------------|--------------------------------------------------|
| 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.         | Atto citato nella fonte; validità non verificata |
| 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.         | Atto citato nella fonte; validità non verificata |
| 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.                       | Atto citato nella fonte; validità non verificata |
| DOC-004 | YELLOW | Other item policy                                          | Item policy (source, Vietnamese): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)                                                     |                     | 42/2019/TT-BCT, 33/2025/TT-BCT | Read the referenced instruments.                                                                             | Atto citato nella fonte; validità non verificata |
| FTA-013 | YELLOW | FTA rate not lower than MFN                                | AHKFTA 12%, RCEP (Allegato C) 12%: the preferential rate is equal to or higher than the MFN rate (12%) in the source tariff – claiming the FTA brings no saving.                                  | MFN 12%             |                                | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Non verificato – controllo necessario            |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 6005.38 has 2 lines; 6005.38.10 is distinguished from its siblings by: Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight. | 6005.38.90<br>Other | 31/2022/TT-BTC                 | Verify the distinguishing features; consider an advance classification ruling if uncertain.                  | Non verificato – controllo necessario            |
| 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.                                               | Non verificato – controllo necessario            |
| 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).              | Non verificato – controllo necessario            |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 6005.38.10. This does NOT mean there is no risk.                                                                                                      |                     |                                | Check the MOIT Trade Remedies Authority database.                                                            | Non verificato – controllo necessario            |

|        |       |                                |                                                                                                      |  |               |                                                                                                          |                                                   |
|--------|-------|--------------------------------|------------------------------------------------------------------------------------------------------|--|---------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 12% for 6005.38.10 was checked against BT2026 (cell BT2026!N9117), 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. | Verificato rispetto al file tariffario di origine |
|--------|-------|--------------------------------|------------------------------------------------------------------------------------------------------|--|---------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|

Politica della voce

| Politica della voce                                                                                         |
|-------------------------------------------------------------------------------------------------------------|
| Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)                                                          |
| HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)                                                              |
| DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT) |
| DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)                             |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.