Vietnam Tariff Intelligence

# HS 4601.94.20 detail

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|---|---|
| **HS code** | 4601.94.20 |
| **Description** | Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens) / - Other: / - - Of other vegetable materials: / - - - Fans and handscreens, frames and handles therefor, and parts thereof |
| **Unit** | kg/chiếc |
| **Generated** | 12/11/2026 11:36:00 |
| **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://mail.vietnamtariff.com/hs-code/46019420/ |

## 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!K7208 |
| Preferential (MFN) | 20 | 20% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N7208 |
| VAT | 5/8/10 | 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q7208 |
| 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 |
| VNCU | 0 | 0% | Consolidated BT2026 | 2023 - 2027 | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Ad valorem |
| AHKFTA | 4 | 4% | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| VIFTA | 14 | 14% | 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!E6976 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ATIGA | 2022 | 2022 | 0 | AT!E6931 |
| ATIGA | 2023 | 2023 | 0 | AT!F6931 |
| ATIGA | 2024 | 2024 | 0 | AT!G6931 |
| ATIGA | 2025 | 2025 | 0 | AT!H6931 |
| ATIGA | 2026 | 2026 | 0 | AT!I6931 |
| ATIGA | 2027 | 2027 | 0 | AT!J6931 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E6981 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F6981 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G6981 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H6981 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I6981 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J6981 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 4 | VJ!E6983 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2 | VJ!F6983 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G6983 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H6983 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I6983 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J6983 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F6983 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H6937 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F6939 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G6939 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H6939 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I6939 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J6939 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K6939 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VKFTA | 2022 | 2022 | 0 | VK!E6959 |
| VKFTA | 2023 | 2023 | 0 | VK!F6959 |
| VKFTA | 2024 | 2024 | 0 | VK!G6959 |
| VKFTA | 2025 | 2025 | 0 | VK!H6959 |
| VKFTA | 2026 | 2026 | 0 | VK!I6959 |
| VKFTA | 2027 | 2027 | 0 | VK!J6959 |
| VCFTA | 2022 | 2022 | 5 | VC!D7014 |
| VCFTA | 2023 | 2023 | 2 | VC!E7014 |
| VCFTA | 2024 | 2024 | 0 | VC!F7014 |
| VCFTA | 2025 | 2025 | 0 | VC!G7014 |
| VCFTA | 2026 | 2026 | 0 | VC!H7014 |
| VCFTA | 2027 | 2027 | 0 | VC!I7014 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D6994 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E6994 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F6994 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G6994 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H6994 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I6994 |
| VNCU | 2022 | 2022 | 0 | VNCU!D885 |
| VNCU | 2023 - 2027 |  | 0 | VNCU!E885 |
| AHKFTA | 2022 | 2022 | 12 | AKH!D7002 |
| AHKFTA | 2023 | 2023 | 8 | AKH!E7002 |
| AHKFTA | 2024 | 2024 | 8 | AKH!F7002 |
| AHKFTA | 2025 | 2025 | 4 | AKH!G7002 |
| AHKFTA | 2026 | 2026 | 4 | AKH!H7002 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I7002 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| EVFTA | 2022 | 2022 | 10 | EV-NK!D6995 |
| EVFTA | 2023 | 2023 | 6,6 | EV-NK!E6995 |
| EVFTA | 2024 | 2024 | 3,3 | EV-NK!F6995 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G6995 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H6995 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I6995 |
| UKVFTA | 2022 | 2022 | 10 | UKV!D6996 |
| UKVFTA | 2023 | 2023 | 6,6 | UKV!E6996 |
| UKVFTA | 2024 | 2024 | 3,3 | UKV!F6996 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G6996 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H6996 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I6996 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D6962 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E6962 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F6962 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G6962 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H6962 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I6962 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J6962 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D6996 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E6996 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F6996 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G6996 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H6996 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I6996 |
| RCEP B | 2022 | 2022 | 0 | B!D6996 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP B | 2023 | 2023 | 0 | B!E6996 |
| RCEP B | 2024 | 2024 | 0 | B!F6996 |
| RCEP B | 2025 | 2025 | 0 | B!G6996 |
| RCEP B | 2026 | 2026 | 0 | B!H6996 |
| RCEP B | 2027 | 2027 | 0 | B!I6996 |
| RCEP C | 2022 | 2022 | 0 | C!D6996 |
| RCEP C | 2023 | 2023 | 0 | C!E6996 |
| RCEP C | 2024 | 2024 | 0 | C!F6996 |
| RCEP C | 2025 | 2025 | 0 | C!G6996 |
| RCEP C | 2026 | 2026 | 0 | C!H6996 |
| RCEP C | 2027 | 2027 | 0 | C!I6996 |
| RCEP D | 2022 | 2022 | 0 | D!D6996 |
| RCEP D | 2023 | 2023 | 0 | D!E6996 |
| RCEP D | 2024 | 2024 | 0 | D!F6996 |
| RCEP D | 2025 | 2025 | 0 | D!G6996 |
| RCEP D | 2026 | 2026 | 0 | D!H6996 |
| RCEP D | 2027 | 2027 | 0 | D!I6996 |
| RCEP E | 2022 | 2022 | 0 | E!D6999 |
| RCEP E | 2023 | 2023 | 0 | E!E6999 |
| RCEP E | 2024 | 2024 | 0 | E!F6999 |
| RCEP E | 2025 | 2025 | 0 | E!G6999 |
| RCEP E | 2026 | 2026 | 0 | E!H6999 |
| RCEP E | 2027 | 2027 | 0 | E!I6999 |
| RCEP F | 2022 | 2022 | 0 | F!D6996 |
| RCEP F | 2023 | 2023 | 0 | F!E6996 |
| RCEP F | 2024 | 2024 | 0 | F!F6996 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP F | 2025 | 2025 | 0 | F!G6996 |
| RCEP F | 2026 | 2026 | 0 | F!H6996 |
| RCEP F | 2027 | 2027 | 0 | F!I6996 |
| VIFTA | 2024 | 2024 | 18 | VI!F6467 |
| VIFTA | 2025 | 2025 | 16 | VI!G6467 |
| VIFTA | 2026 | 2026 | 14 | VI!H6467 |
| VIFTA | 2027 | 2027 | 12 | VI!I6467 |

## 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 |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 4601.94 has 3 lines; 4601.94.20 is distinguished from its siblings by: Fans and handscreens, frames and handles therefor, and parts thereof. | 4601.94.10 Plaits and similar products of plaiting materials, whether or not assembled into strips; 4601.94.90 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 "5/8/10". | | 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 4601.94.20. 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 4601.94.20 was checked against BT2026 (cell BT2026!N7208), 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) |

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.