Vietnam Tariff Intelligence

HS 4602.90.20 detail

HS code	4602.90.20
Description	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah / - Other: / - - Envelopes for bottles
Unit	kg/chiếc
Generated	09/11/2026 17:49:55
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/46029020/

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!K7231
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7231
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7231
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)	0% (except KH)	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
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!E7000
ATIGA	2022	2022	0	AT!E6955
ATIGA	2023	2023	0	AT!F6955
ATIGA	2024	2024	0	AT!G6955
ATIGA	2025	2025	0	AT!H6955
ATIGA	2026	2026	0	AT!I6955
ATIGA	2027	2027	0	AT!J6955
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7005
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7005
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7005

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7005
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7005
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7005
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E7007
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F7007
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7007
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7007
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7007
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7007
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7007
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6961
AIFTA	30/12/2022	2022	0	AI!F6963
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6963
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6963
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6963
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6963
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6963
VKFTA	2022	2022	0	VK!E6983
VKFTA	2023	2023	0	VK!F6983
VKFTA	2024	2024	0	VK!G6983
VKFTA	2025	2025	0	VK!H6983
VKFTA	2026	2026	0	VK!I6983
VKFTA	2027	2027	0	VK!J6983
VCFTA	2022	2022	5	VC!D7038
VCFTA	2023	2023	2	VC!E7038
VCFTA	2024	2024	0	VC!F7038

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7038
VCFTA	2026	2026	0	VC!H7038
VCFTA	2027	2027	0	VC!I7038
VN-EAEU	2022	2022	0	EAV!D7018
VN-EAEU	2023	2023	0	EAV!E7018
VN-EAEU	2024	2024	0	EAV!F7018
VN-EAEU	2025	2025	0	EAV!G7018
VN-EAEU	2026	2026	0	EAV!H7018
VN-EAEU	2027	2027	0	EAV!I7018
VNCU	2022	2022	0	VNCU!D890
VNCU	2023 - 2027		0	VNCU!E890
AHKFTA	2022	2022	12	AKH!D7026
AHKFTA	2023	2023	8	AKH!E7026
AHKFTA	2024	2024	8	AKH!F7026
AHKFTA	2025	2025	4	AKH!G7026
AHKFTA	2026	2026	4	AKH!H7026
AHKFTA	2027	2027	0	AKH!I7026
EVFTA	2022	2022	10	EV-NK!D7019
EVFTA	2023	2023	6,6	EV-NK!E7019
EVFTA	2024	2024	3,3	EV-NK!F7019
EVFTA	2025	2025	0	EV-NK!G7019
EVFTA	2026	2026	0	EV-NK!H7019
EVFTA	2027	2027	0	EV-NK!I7019
UKVFTA	2022	2022	10	UKV!D7020
UKVFTA	2023	2023	6,6	UKV!E7020
UKVFTA	2024	2024	3,3	UKV!F7020

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G7020
UKVFTA	2026	2026	0	UKV!H7020
UKVFTA	2027	2027	0	UKV!I7020
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6986
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6986
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6986
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6986
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6986
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6986
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6986
RCEP A	2022	2022	0	RCEPT-A!D7020
RCEP A	2023	2023	0	RCEPT-A!E7020
RCEP A	2024	2024	0	RCEPT-A!F7020
RCEP A	2025	2025	0	RCEPT-A!G7020
RCEP A	2026	2026	0	RCEPT-A!H7020
RCEP A	2027	2027	0	RCEPT-A!I7020
RCEP B	2022	2022	0	B!D7020
RCEP B	2023	2023	0	B!E7020
RCEP B	2024	2024	0	B!F7020
RCEP B	2025	2025	0	B!G7020
RCEP B	2026	2026	0	B!H7020
RCEP B	2027	2027	0	B!I7020
RCEP C	2022	2022	0	C!D7020
RCEP C	2023	2023	0	C!E7020
RCEP C	2024	2024	0	C!F7020
RCEP C	2025	2025	0	C!G7020

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	0	C!H7020
RCEP C	2027	2027	0	C!I7020
RCEP D	2022	2022	0	D!D7020
RCEP D	2023	2023	0	D!E7020
RCEP D	2024	2024	0	D!F7020
RCEP D	2025	2025	0	D!G7020
RCEP D	2026	2026	0	D!H7020
RCEP D	2027	2027	0	D!I7020
RCEP E	2022	2022	0	E!D7023
RCEP E	2023	2023	0	E!E7023
RCEP E	2024	2024	0	E!F7023
RCEP E	2025	2025	0	E!G7023
RCEP E	2026	2026	0	E!H7023
RCEP E	2027	2027	0	E!I7023
RCEP F	2022	2022	0	F!D7020
RCEP F	2023	2023	0	F!E7020
RCEP F	2024	2024	0	F!F7020
RCEP F	2025	2025	0	F!G7020
RCEP F	2026	2026	0	F!H7020
RCEP F	2027	2027	0	F!I7020
VIFTA	2024	2024	18	VI!F6490
VIFTA	2025	2025	16	VI!G6490
VIFTA	2026	2026	14	VI!H6490
VIFTA	2027	2027	12	VI!I6490

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 4602.90 has 3 lines; 4602.90.20 is distinguished from its siblings by: Envelopes for bottles.	4602.90.10 Travelling bags and suitcases; 4602.90.90 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 "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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 4602.90.20. 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 4602.90.20 was checked against BT2026 (cell BT2026!N7231), 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.