

## HS 6207.91.00 detail

|                            |                                                                                                                                                                 |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>HS code</b>             | 6207.91.00                                                                                                                                                      |
| <b>Description</b>         | Men’s or boys’ singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles / - Other: /<br>- - Of cotton |
| <b>Unit</b>                | kg/chiếc/bộ                                                                                                                                                     |
| <b>Generated</b>           | 30/10/2026 20:21:29                                                                                                                                             |
| <b>Data version</b>        | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                      |
| <b>Verification status</b> | Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.                                                      |
| <b>Link</b>                | <a href="https://mail.vietnamtariff.com/hs-code/62079100/">https://mail.vietnamtariff.com/hs-code/62079100/</a>                                                 |

### 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!K9595 |
| Preferential (MFN)   | 20           | 20%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N9595 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q9595 |
| 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 |
| AHKFTA         | 4            | 4%      | Consolidated BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| VIFTA          | 11.4         | 11.4%   | 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    |
| 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!E9134 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| ATIGA   | 2022                                   | 2022 | 0            | AT!E9085   |
| ATIGA   | 2023                                   | 2023 | 0            | AT!F9085   |
| ATIGA   | 2024                                   | 2024 | 0            | AT!G9085   |
| ATIGA   | 2025                                   | 2025 | 0            | AT!H9085   |
| ATIGA   | 2026                                   | 2026 | 0            | AT!I9085   |
| ATIGA   | 2027                                   | 2027 | 0            | AT!J9085   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 1            | AJ!E9137   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F9137   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G9137   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H9137   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I9137   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J9137   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E9138   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F9138   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G9138   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H9138   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I9138   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J9138   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F9139   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H9091 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F9097   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G9097   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H9097   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I9097   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J9097   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K9097   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VKFTA   | 2022   | 2022 | 0            | VK!E9122    |
| VKFTA   | 2023   | 2023 | 0            | VK!F9122    |
| VKFTA   | 2024   | 2024 | 0            | VK!G9122    |
| VKFTA   | 2025   | 2025 | 0            | VK!H9122    |
| VKFTA   | 2026   | 2026 | 0            | VK!I9122    |
| VKFTA   | 2027   | 2027 | 0            | VK!J9122    |
| VCFTA   | 2022   | 2022 | 4            | VC!D9167    |
| VCFTA   | 2023   | 2023 | 2            | VC!E9167    |
| VCFTA   | 2024   | 2024 | 0            | VC!F9167    |
| VCFTA   | 2025   | 2025 | 0            | VC!G9167    |
| VCFTA   | 2026   | 2026 | 0            | VC!H9167    |
| VCFTA   | 2027   | 2027 | 0            | VC!I9167    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D9147   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E9147   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F9147   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G9147   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H9147   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I9147   |
| AHKFTA  | 2022   | 2022 | 12           | AKH!D9160   |
| AHKFTA  | 2023   | 2023 | 8            | AKH!E9160   |
| AHKFTA  | 2024   | 2024 | 8            | AKH!F9160   |
| AHKFTA  | 2025   | 2025 | 4            | AKH!G9160   |
| AHKFTA  | 2026   | 2026 | 4            | AKH!H9160   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I9160   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D9170 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E9170 |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| EVFTA  | 2024   | 2024           | 0            | EV-NK!F9170   |
| EVFTA  | 2025   | 2025           | 0            | EV-NK!G9170   |
| EVFTA  | 2026   | 2026           | 0            | EV-NK!H9170   |
| EVFTA  | 2027   | 2027           | 0            | EV-NK!I9170   |
| UKVFTA | 2022   | 2022           | 0            | UKV!D9169     |
| UKVFTA | 2023   | 2023           | 0            | UKV!E9169     |
| UKVFTA | 2024   | 2024           | 0            | UKV!F9169     |
| UKVFTA | 2025   | 2025           | 0            | UKV!G9169     |
| UKVFTA | 2026   | 2026           | 0            | UKV!H9169     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I9169     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D9115   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E9115   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F9115   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G9115   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H9115   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I9115   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J9115   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D9154 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E9154 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F9154 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G9154 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H9154 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I9154 |
| RCEP B | 2022   | 2022           | 0            | B!D9154       |
| RCEP B | 2023   | 2023           | 0            | B!E9154       |
| RCEP B | 2024   | 2024           | 0            | B!F9154       |

| FTA    | Period | Year | Source value | Source  |
|--------|--------|------|--------------|---------|
| RCEP B | 2025   | 2025 | 0            | B!G9154 |
| RCEP B | 2026   | 2026 | 0            | B!H9154 |
| RCEP B | 2027   | 2027 | 0            | B!I9154 |
| RCEP C | 2022   | 2022 | 0            | C!D9154 |
| RCEP C | 2023   | 2023 | 0            | C!E9154 |
| RCEP C | 2024   | 2024 | 0            | C!F9154 |
| RCEP C | 2025   | 2025 | 0            | C!G9154 |
| RCEP C | 2026   | 2026 | 0            | C!H9154 |
| RCEP C | 2027   | 2027 | 0            | C!I9154 |
| RCEP D | 2022   | 2022 | 0            | D!D9153 |
| RCEP D | 2023   | 2023 | 0            | D!E9153 |
| RCEP D | 2024   | 2024 | 0            | D!F9153 |
| RCEP D | 2025   | 2025 | 0            | D!G9153 |
| RCEP D | 2026   | 2026 | 0            | D!H9153 |
| RCEP D | 2027   | 2027 | 0            | D!I9153 |
| RCEP E | 2022   | 2022 | 0            | E!D9157 |
| RCEP E | 2023   | 2023 | 0            | E!E9157 |
| RCEP E | 2024   | 2024 | 0            | E!F9157 |
| RCEP E | 2025   | 2025 | 0            | E!G9157 |
| RCEP E | 2026   | 2026 | 0            | E!H9157 |
| RCEP E | 2027   | 2027 | 0            | E!I9157 |
| RCEP F | 2022   | 2022 | 0            | F!D9154 |
| RCEP F | 2023   | 2023 | 0            | F!E9154 |
| RCEP F | 2024   | 2024 | 0            | F!F9154 |
| RCEP F | 2025   | 2025 | 0            | F!G9154 |
| RCEP F | 2026   | 2026 | 0            | F!H9154 |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP F | 2027   | 2027 | 0            | F!!9154  |
| VIFTA  | 2024   | 2024 | 17.1         | VI!F8466 |
| VIFTA  | 2025   | 2025 | 14.3         | VI!G8466 |
| VIFTA  | 2026   | 2026 | 11.4         | VI!H8466 |
| VIFTA  | 2027   | 2027 | 8.6          | VI!!8466 |

## 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-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.               | 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 |
| 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 6207.91.00. This does NOT mean there is no risk.                                                       |              |                                | Check the MOIT Trade Remedies Authority database.                                                    | Not verified – check required                     |

| Risk code | Level | Risk name                      | Description                                                                                          | Related data | Legal reference | Recommended action                                                                                       | Verification status                    |
|-----------|-------|--------------------------------|------------------------------------------------------------------------------------------------------|--------------|-----------------|----------------------------------------------------------------------------------------------------------|----------------------------------------|
| DQ-001    | GREEN | MFN rate present in the source | The MFN rate 20% for 6207.91.00 was checked against BT2026 (cell BT2026!N9595), 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 ) |
| DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)                                  |

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.