Vietnam Tariff Intelligence

HS 6307.90.40 detail

HS code	6307.90.40
Description	Other made up articles, including dress patterns / - Other: / - - Surgical masks
Unit	kg/chiếc
Generated	07/11/2026 18:00:20
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/63079040/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K9916
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N9916
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9916
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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(-KH, MY)	0% (except KH, MY)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	2.9	2.9%	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!E9452
ATIGA	2022	2022	0	AT!E9403
ATIGA	2023	2023	0	AT!F9403
ATIGA	2024	2024	0	AT!G9403
ATIGA	2025	2025	0	AT!H9403
ATIGA	2026	2026	0	AT!I9403
ATIGA	2027	2027	0	AT!J9403
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9455
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9455
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9455

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9455
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9455
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9455
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9456
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9456
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9456
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9456
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9456
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9456
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9457
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9409
AIFTA	30/12/2022	2022	0	AI!F9415
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9415
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9415
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9415
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9415
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9415
VKFTA	2022	2022	0	VK!E9440
VKFTA	2023	2023	0	VK!F9440
VKFTA	2024	2024	0	VK!G9440
VKFTA	2025	2025	0	VK!H9440
VKFTA	2026	2026	0	VK!I9440
VKFTA	2027	2027	0	VK!J9440
VCFTA	2022	2022	0	VC!D9486
VCFTA	2023	2023	0	VC!E9486
VCFTA	2024	2024	0	VC!F9486

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G9486
VCFTA	2026	2026	0	VC!H9486
VCFTA	2027	2027	0	VC!I9486
VN-EAEU	2022	2022	0	EAV!D9465
VN-EAEU	2023	2023	0	EAV!E9465
VN-EAEU	2024	2024	0	EAV!F9465
VN-EAEU	2025	2025	0	EAV!G9465
VN-EAEU	2026	2026	0	EAV!H9465
VN-EAEU	2027	2027	0	EAV!I9465
AHKFTA	2022	2022	0	AKH!D9478
AHKFTA	2023	2023	0	AKH!E9478
AHKFTA	2024	2024	0	AKH!F9478
AHKFTA	2025	2025	0	AKH!G9478
AHKFTA	2026	2026	0	AKH!H9478
AHKFTA	2027	2027	0	AKH!I9478
EVFTA	2022	2022	0	EV-NK!D9488
EVFTA	2023	2023	0	EV-NK!E9488
EVFTA	2024	2024	0	EV-NK!F9488
EVFTA	2025	2025	0	EV-NK!G9488
EVFTA	2026	2026	0	EV-NK!H9488
EVFTA	2027	2027	0	EV-NK!I9488
UKVFTA	2022	2022	0	UKV!D9487
UKVFTA	2023	2023	0	UKV!E9487
UKVFTA	2024	2024	0	UKV!F9487
UKVFTA	2025	2025	0	UKV!G9487
UKVFTA	2026	2026	0	UKV!H9487

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9487
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9434
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9434
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9434
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9434
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9434
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9434
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9434
RCEP A	2022	2022	0	RCEPT-A!D9472
RCEP A	2023	2023	0	RCEPT-A!E9472
RCEP A	2024	2024	0	RCEPT-A!F9472
RCEP A	2025	2025	0	RCEPT-A!G9472
RCEP A	2026	2026	0	RCEPT-A!H9472
RCEP A	2027	2027	0	RCEPT-A!I9472
RCEP B	2022	2022	0	B!D9472
RCEP B	2023	2023	0	B!E9472
RCEP B	2024	2024	0	B!F9472
RCEP B	2025	2025	0	B!G9472
RCEP B	2026	2026	0	B!H9472
RCEP B	2027	2027	0	B!I9472
RCEP C	2022	2022	0	C!D9472
RCEP C	2023	2023	0	C!E9472
RCEP C	2024	2024	0	C!F9472
RCEP C	2025	2025	0	C!G9472
RCEP C	2026	2026	0	C!H9472
RCEP C	2027	2027	0	C!I9472

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D9471
RCEP D	2023	2023	0	D!E9471
RCEP D	2024	2024	0	D!F9471
RCEP D	2025	2025	0	D!G9471
RCEP D	2026	2026	0	D!H9471
RCEP D	2027	2027	0	D!I9471
RCEP E	2022	2022	0	E!D9475
RCEP E	2023	2023	0	E!E9475
RCEP E	2024	2024	0	E!F9475
RCEP E	2025	2025	0	E!G9475
RCEP E	2026	2026	0	E!H9475
RCEP E	2027	2027	0	E!I9475
RCEP F	2022	2022	0	F!D9472
RCEP F	2023	2023	0	F!E9472
RCEP F	2024	2024	0	F!F9472
RCEP F	2025	2025	0	F!G9472
RCEP F	2026	2026	0	F!H9472
RCEP F	2027	2027	0	F!I9472
VIFTA	2024	2024	4.3	VI!F8768
VIFTA	2025	2025	3.6	VI!G8768
VIFTA	2026	2026	2.9	VI!H8768
VIFTA	2027	2027	2.1	VI!I8768

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 6307.90 has 7 lines; 6307.90.40 is distinguished from its siblings by: Surgical masks.	6307.90.30 Umbrella covers in pre-cut triangular form; 6307.90.61 Suitable for industrial use; 6307.90.69 Other; 6307.90.70 Fans and handscreens; 6307.90.80 Laces for shoes, boots, corsets and the like; 6307.90.90 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 "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 6307.90.40. 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 5% for 6307.90.40 was checked against BT2026 (cell BT2026!N9916), 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

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.