Vietnam Tariff Intelligence

HS 4601.99.10 detail

HS code	4601.99.10
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: / - - Other: / - - - Mats and matting
Unit	kg/chiếc
Generated	02/11/2026 13:23:08
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/46019910/

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!K7211
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7211
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7211
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
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(-PH)	0% (except PH)	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	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
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!E6979
ATIGA	2022	2022	0	AT!E6934
ATIGA	2023	2023	0	AT!F6934
ATIGA	2024	2024	0	AT!G6934
ATIGA	2025	2025	0	AT!H6934
ATIGA	2026	2026	0	AT!I6934
ATIGA	2027	2027	0	AT!J6934
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E6984
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6984
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6984
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6984

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6984
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6984
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E6986
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F6986
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6986
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6986
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6986
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6986
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6986
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6940
AIFTA	30/12/2022	2022	0	AI!F6942
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6942
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6942
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6942
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6942
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6942
VKFTA	2022	2022	0	VK!E6962
VKFTA	2023	2023	0	VK!F6962
VKFTA	2024	2024	0	VK!G6962
VKFTA	2025	2025	0	VK!H6962
VKFTA	2026	2026	0	VK!I6962
VKFTA	2027	2027	0	VK!J6962
VCFTA	2022	2022	5	VC!D7017
VCFTA	2023	2023	2	VC!E7017
VCFTA	2024	2024	0	VC!F7017
VCFTA	2025	2025	0	VC!G7017

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H7017
VCFTA	2027	2027	0	VC!I7017
VN-EAEU	2022	2022	0	EAV!D6997
VN-EAEU	2023	2023	0	EAV!E6997
VN-EAEU	2024	2024	0	EAV!F6997
VN-EAEU	2025	2025	0	EAV!G6997
VN-EAEU	2026	2026	0	EAV!H6997
VN-EAEU	2027	2027	0	EAV!I6997
AHKFTA	2022	2022	12	AKH!D7005
AHKFTA	2023	2023	8	AKH!E7005
AHKFTA	2024	2024	8	AKH!F7005
AHKFTA	2025	2025	4	AKH!G7005
AHKFTA	2026	2026	4	AKH!H7005
AHKFTA	2027	2027	0	AKH!I7005
EVFTA	2022	2022	10	EV-NK!D6998
EVFTA	2023	2023	6,6	EV-NK!E6998
EVFTA	2024	2024	3,3	EV-NK!F6998
EVFTA	2025	2025	0	EV-NK!G6998
EVFTA	2026	2026	0	EV-NK!H6998
EVFTA	2027	2027	0	EV-NK!I6998
UKVFTA	2022	2022	10	UKV!D6999
UKVFTA	2023	2023	6,6	UKV!E6999
UKVFTA	2024	2024	3,3	UKV!F6999
UKVFTA	2025	2025	0	UKV!G6999
UKVFTA	2026	2026	0	UKV!H6999
UKVFTA	2027	2027	0	UKV!I6999

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6965
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6965
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6965
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6965
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6965
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6965
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6965
RCEP A	2022	2022	0	RCEPT-A!D6999
RCEP A	2023	2023	0	RCEPT-A!E6999
RCEP A	2024	2024	0	RCEPT-A!F6999
RCEP A	2025	2025	0	RCEPT-A!G6999
RCEP A	2026	2026	0	RCEPT-A!H6999
RCEP A	2027	2027	0	RCEPT-A!I6999
RCEP B	2022	2022	0	B!D6999
RCEP B	2023	2023	0	B!E6999
RCEP B	2024	2024	0	B!F6999
RCEP B	2025	2025	0	B!G6999
RCEP B	2026	2026	0	B!H6999
RCEP B	2027	2027	0	B!I6999
RCEP C	2022	2022	0	C!D6999
RCEP C	2023	2023	0	C!E6999
RCEP C	2024	2024	0	C!F6999
RCEP C	2025	2025	0	C!G6999
RCEP C	2026	2026	0	C!H6999
RCEP C	2027	2027	0	C!I6999
RCEP D	2022	2022	0	D!D6999

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E6999
RCEP D	2024	2024	0	D!F6999
RCEP D	2025	2025	0	D!G6999
RCEP D	2026	2026	0	D!H6999
RCEP D	2027	2027	0	D!I6999
RCEP E	2022	2022	0	E!D7002
RCEP E	2023	2023	0	E!E7002
RCEP E	2024	2024	0	E!F7002
RCEP E	2025	2025	0	E!G7002
RCEP E	2026	2026	0	E!H7002
RCEP E	2027	2027	0	E!I7002
RCEP F	2022	2022	0	F!D6999
RCEP F	2023	2023	0	F!E6999
RCEP F	2024	2024	0	F!F6999
RCEP F	2025	2025	0	F!G6999
RCEP F	2026	2026	0	F!H6999
RCEP F	2027	2027	0	F!I6999
VIFTA	2024	2024	18	VI!F6470
VIFTA	2025	2025	16	VI!G6470
VIFTA	2026	2026	14	VI!H6470
VIFTA	2027	2027	12	VI!I6470

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 4601.99 has 4 lines; 4601.99.10 is distinguished from its siblings by: Mats and matting.	4601.99.20 Plaits and similar products of plaiting materials, whether or not assembled into strips; 4601.99.30 Fans and handscreens, frames and handles therefor, and parts thereof; 4601.99.90 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 4601.99.10. 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 4601.99.10 was checked against BT2026 (cell BT2026!N7211), 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.