Vietnam Tariff Intelligence

# HS 6005.38.10 detail

| | |
|---|---|
| **HS code** | 6005.38.10 |
| **Description** | Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04 / - Of synthetic fibres: / - - Other, of yarns of different colours: / - - - Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight |
| **Unit** | kg/m/m2 |
| **Generated** | 04/11/2026 23:05:34 |
| **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/60053810/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 18 | 18% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K9117 |
| Preferential (MFN) | 12 | 12% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N9117 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q9117 |
| 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 |
| AJCEP | 0 | 0% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| 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 |
| 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 |
| ACFTA | 5 | 5% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AIFTA | 5 | 5% | Consolidated BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 8 | 8% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 8 | 8% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 8 | 8% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 8 | 8% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 6.9 | 6.9% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 8,3 | 8.3% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| AHKFTA | 12 | 12% | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 12 | 12% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/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) |  | 5 | AC!E8702 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ATIGA | 2022 | 2022 | 0 | AT!E8655 |
| ATIGA | 2023 | 2023 | 0 | AT!F8655 |
| ATIGA | 2024 | 2024 | 0 | AT!G8655 |
| ATIGA | 2025 | 2025 | 0 | AT!H8655 |
| ATIGA | 2026 | 2026 | 0 | AT!I8655 |
| ATIGA | 2027 | 2027 | 0 | AT!J8655 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E8707 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F8707 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G8707 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H8707 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I8707 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J8707 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E8708 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F8708 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G8708 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H8708 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I8708 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J8708 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F8709 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H8661 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F8667 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G8667 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H8667 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I8667 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J8667 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K8667 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VKFTA | 2022 | 2022 | 0 | VK!E8690 |
| VKFTA | 2023 | 2023 | 0 | VK!F8690 |
| VKFTA | 2024 | 2024 | 0 | VK!G8690 |
| VKFTA | 2025 | 2025 | 0 | VK!H8690 |
| VKFTA | 2026 | 2026 | 0 | VK!I8690 |
| VKFTA | 2027 | 2027 | 0 | VK!J8690 |
| VCFTA | 2022 | 2022 | 2 | VC!D8737 |
| VCFTA | 2023 | 2023 | 1 | VC!E8737 |
| VCFTA | 2024 | 2024 | 0 | VC!F8737 |
| VCFTA | 2025 | 2025 | 0 | VC!G8737 |
| VCFTA | 2026 | 2026 | 0 | VC!H8737 |
| VCFTA | 2027 | 2027 | 0 | VC!I8737 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D8717 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E8717 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F8717 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G8717 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H8717 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I8717 |
| AHKFTA | 2022 | 2022 | 12 | AKH!D8730 |
| AHKFTA | 2023 | 2023 | 12 | AKH!E8730 |
| AHKFTA | 2024 | 2024 | 12 | AKH!F8730 |
| AHKFTA | 2025 | 2025 | 12 | AKH!G8730 |
| AHKFTA | 2026 | 2026 | 12 | AKH!H8730 |
| AHKFTA | 2027 | 2027 | 12 | AKH!I8730 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D8734 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E8734 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| EVFTA | 2024 | 2024 | 0 | EV-NK!F8734 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G8734 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H8734 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I8734 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D8733 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E8733 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F8733 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G8733 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H8733 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I8733 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D8685 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E8685 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F8685 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G8685 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H8685 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I8685 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J8685 |
| RCEP A | 2022 | 2022 | 11,2 | RCEPT-A!D8724 |
| RCEP A | 2023 | 2023 | 10,4 | RCEPT-A!E8724 |
| RCEP A | 2024 | 2024 | 9,6 | RCEPT-A!F8724 |
| RCEP A | 2025 | 2025 | 8,8 | RCEPT-A!G8724 |
| RCEP A | 2026 | 2026 | 8 | RCEPT-A!H8724 |
| RCEP A | 2027 | 2027 | 7,2 | RCEPT-A!I8724 |
| RCEP B | 2022 | 2022 | 11,2 | B!D8724 |
| RCEP B | 2023 | 2023 | 10,4 | B!E8724 |
| RCEP B | 2024 | 2024 | 9,6 | B!F8724 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP B | 2025 | 2025 | 8,8 | B!G8724 |
| RCEP B | 2026 | 2026 | 8 | B!H8724 |
| RCEP B | 2027 | 2027 | 7,2 | B!I8724 |
| RCEP C | 2022 | 2022 | 12 | C!D8724 |
| RCEP C | 2023 | 2023 | 12 | C!E8724 |
| RCEP C | 2024 | 2024 | 12 | C!F8724 |
| RCEP C | 2025 | 2025 | 12 | C!G8724 |
| RCEP C | 2026 | 2026 | 12 | C!H8724 |
| RCEP C | 2027 | 2027 | 12 | C!I8724 |
| RCEP D | 2022 | 2022 | 11,3 | D!D8723 |
| RCEP D | 2023 | 2023 | 10,5 | D!E8723 |
| RCEP D | 2024 | 2024 | 9,8 | D!F8723 |
| RCEP D | 2025 | 2025 | 9 | D!G8723 |
| RCEP D | 2026 | 2026 | 8,3 | D!H8723 |
| RCEP D | 2027 | 2027 | 7,5 | D!I8723 |
| RCEP E | 2022 | 2022 | 11,2 | E!D8727 |
| RCEP E | 2023 | 2023 | 10,4 | E!E8727 |
| RCEP E | 2024 | 2024 | 9,6 | E!F8727 |
| RCEP E | 2025 | 2025 | 8,8 | E!G8727 |
| RCEP E | 2026 | 2026 | 8 | E!H8727 |
| RCEP E | 2027 | 2027 | 7,2 | E!I8727 |
| RCEP F | 2022 | 2022 | 11,2 | F!D8724 |
| RCEP F | 2023 | 2023 | 10,4 | F!E8724 |
| RCEP F | 2024 | 2024 | 9,6 | F!F8724 |
| RCEP F | 2025 | 2025 | 8,8 | F!G8724 |
| RCEP F | 2026 | 2026 | 8 | F!H8724 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP F | 2027 | 2027 | 7,2 | F!I8724 |
| VIFTA | 2024 | 2024 | 10.3 | VI!F8051 |
| VIFTA | 2025 | 2025 | 8.6 | VI!G8051 |
| VIFTA | 2026 | 2026 | 6.9 | VI!H8051 |
| VIFTA | 2027 | 2027 | 5.1 | VI!I8051 |

## 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): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT) | | 42/2019/TT-BCT, 33/2025/TT-BCT | Read the referenced instruments. | Instrument cited in source; validity not verified |
| FTA-013 | YELLOW | FTA rate not lower than MFN | AHKFTA 12%, RCEP (Annex C) 12%: the preferential rate is equal to or higher than the MFN rate (12%) in the source tariff – claiming the FTA brings no saving. | MFN 12% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Not verified – check required |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 6005.38 has 2 lines; 6005.38.10 is distinguished from its siblings by: Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight. | 6005.38.90 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Not verified – check required |

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|
| 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 6005.38.10. 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 12% for 6005.38.10 was checked against BT2026 (cell BT2026!N9117), 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) |
| DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/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.