

## HS 6107.99.00 detail

|                     |                                                                                                                                                                           |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 6107.99.00                                                                                                                                                                |
| Description         | Men’s or boys’ underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted / - Other: / - - Of other textile materials |
| Unit                | chiếc/bộ                                                                                                                                                                  |
| Generated           | 01/11/2026 13:46:30                                                                                                                                                       |
| 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                | <a href="https://mail.vietnamtariff.com/hs-code/61079900/">https://mail.vietnamtariff.com/hs-code/61079900/</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!K9284 |
| Preferential (MFN)   | 20           | 20%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N9284 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q9284 |
| 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<br>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 (-PH)      | 0% (except PH) | 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 |
| 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!E8841 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E8794 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F8794 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G8794 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H8794 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I8794 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J8794 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 1            | AJ!E8846 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F8846 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G8846 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H8846   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I8846   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J8846   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E8847   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F8847   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G8847   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H8847   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I8847   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J8847   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F8848   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H8800 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F8806   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G8806   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H8806   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I8806   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J8806   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K8806   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E8829   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F8829   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G8829   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H8829   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I8829   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J8829   |
| VCFTA   | 2022                                   | 2022 | 4            | VC!D8876   |
| VCFTA   | 2023                                   | 2023 | 2            | VC!E8876   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F8876   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G8876    |
| VCFTA   | 2026   | 2026 | 0            | VC!H8876    |
| VCFTA   | 2027   | 2027 | 0            | VC!I8876    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D8856   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E8856   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F8856   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G8856   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H8856   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I8856   |
| AHKFTA  | 2022   | 2022 | 12           | AKH!D8869   |
| AHKFTA  | 2023   | 2023 | 8            | AKH!E8869   |
| AHKFTA  | 2024   | 2024 | 8            | AKH!F8869   |
| AHKFTA  | 2025   | 2025 | 4            | AKH!G8869   |
| AHKFTA  | 2026   | 2026 | 4            | AKH!H8869   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I8869   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D8873 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E8873 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F8873 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G8873 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H8873 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I8873 |
| UKVFTA  | 2022   | 2022 | 0            | UKV!D8872   |
| UKVFTA  | 2023   | 2023 | 0            | UKV!E8872   |
| UKVFTA  | 2024   | 2024 | 0            | UKV!F8872   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G8872   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H8872   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I8872     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D8824   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E8824   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F8824   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G8824   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H8824   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I8824   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J8824   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D8863 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E8863 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F8863 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G8863 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H8863 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I8863 |
| RCEP B | 2022   | 2022           | 0            | B!D8863       |
| RCEP B | 2023   | 2023           | 0            | B!E8863       |
| RCEP B | 2024   | 2024           | 0            | B!F8863       |
| RCEP B | 2025   | 2025           | 0            | B!G8863       |
| RCEP B | 2026   | 2026           | 0            | B!H8863       |
| RCEP B | 2027   | 2027           | 0            | B!I8863       |
| RCEP C | 2022   | 2022           | 0            | C!D8863       |
| RCEP C | 2023   | 2023           | 0            | C!E8863       |
| RCEP C | 2024   | 2024           | 0            | C!F8863       |
| RCEP C | 2025   | 2025           | 0            | C!G8863       |
| RCEP C | 2026   | 2026           | 0            | C!H8863       |
| RCEP C | 2027   | 2027           | 0            | C!I8863       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP D | 2022   | 2022 | 0            | D!D8862  |
| RCEP D | 2023   | 2023 | 0            | D!E8862  |
| RCEP D | 2024   | 2024 | 0            | D!F8862  |
| RCEP D | 2025   | 2025 | 0            | D!G8862  |
| RCEP D | 2026   | 2026 | 0            | D!H8862  |
| RCEP D | 2027   | 2027 | 0            | D!I8862  |
| RCEP E | 2022   | 2022 | 0            | E!D8866  |
| RCEP E | 2023   | 2023 | 0            | E!E8866  |
| RCEP E | 2024   | 2024 | 0            | E!F8866  |
| RCEP E | 2025   | 2025 | 0            | E!G8866  |
| RCEP E | 2026   | 2026 | 0            | E!H8866  |
| RCEP E | 2027   | 2027 | 0            | E!I8866  |
| RCEP F | 2022   | 2022 | 0            | F!D8863  |
| RCEP F | 2023   | 2023 | 0            | F!E8863  |
| RCEP F | 2024   | 2024 | 0            | F!F8863  |
| RCEP F | 2025   | 2025 | 0            | F!G8863  |
| RCEP F | 2026   | 2026 | 0            | F!H8863  |
| RCEP F | 2027   | 2027 | 0            | F!I8863  |
| VIFTA  | 2024   | 2024 | 17.1         | VI!F8184 |
| VIFTA  | 2025   | 2025 | 14.3         | VI!G8184 |
| VIFTA  | 2026   | 2026 | 11.4         | VI!H8184 |
| VIFTA  | 2027   | 2027 | 8.6          | VI!I8184 |

### 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 6107.99.00. 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 6107.99.00 was checked against BT2026 (cell BT2026!N9284), 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.