

## HS 6204.49.90 detail

|                     |                                                                                                                                                                                                                                 |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 6204.49.90                                                                                                                                                                                                                      |
| Description         | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear) / - Dresses: / - - Of other textile materials: / - - - Other |
| Unit                | chiếc                                                                                                                                                                                                                           |
| Generated           | 31/10/2026 17:37:13                                                                                                                                                                                                             |
| 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/62044990/">https://mail.vietnamtariff.com/hs-code/62044990/</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!K9543 |
| Preferential (MFN)   | 20           | 20%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N9543 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q9543 |
| 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 (-ID)      | 0% (except ID) | 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          | 8            | 8%      | 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!E9079 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| ATIGA   | 2022                                   | 2022 | 0            | AT!E9030   |
| ATIGA   | 2023                                   | 2023 | 0            | AT!F9030   |
| ATIGA   | 2024                                   | 2024 | 0            | AT!G9030   |
| ATIGA   | 2025                                   | 2025 | 0            | AT!H9030   |
| ATIGA   | 2026                                   | 2026 | 0            | AT!I9030   |
| ATIGA   | 2027                                   | 2027 | 0            | AT!J9030   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 1            | AJ!E9082   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F9082   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G9082   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H9082   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I9082   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J9082   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E9083   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F9083   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G9083   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H9083   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I9083   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J9083   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F9084   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H9036 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F9042   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G9042   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H9042   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I9042   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J9042   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K9042   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VKFTA   | 2022   | 2022 | 0            | VK!E9067    |
| VKFTA   | 2023   | 2023 | 0            | VK!F9067    |
| VKFTA   | 2024   | 2024 | 0            | VK!G9067    |
| VKFTA   | 2025   | 2025 | 0            | VK!H9067    |
| VKFTA   | 2026   | 2026 | 0            | VK!I9067    |
| VKFTA   | 2027   | 2027 | 0            | VK!J9067    |
| VCFTA   | 2022   | 2022 | 4            | VC!D9112    |
| VCFTA   | 2023   | 2023 | 2            | VC!E9112    |
| VCFTA   | 2024   | 2024 | 0            | VC!F9112    |
| VCFTA   | 2025   | 2025 | 0            | VC!G9112    |
| VCFTA   | 2026   | 2026 | 0            | VC!H9112    |
| VCFTA   | 2027   | 2027 | 0            | VC!I9112    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D9092   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E9092   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F9092   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G9092   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H9092   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I9092   |
| AHKFTA  | 2022   | 2022 | 12           | AKH!D9105   |
| AHKFTA  | 2023   | 2023 | 8            | AKH!E9105   |
| AHKFTA  | 2024   | 2024 | 8            | AKH!F9105   |
| AHKFTA  | 2025   | 2025 | 4            | AKH!G9105   |
| AHKFTA  | 2026   | 2026 | 4            | AKH!H9105   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I9105   |
| EVFTA   | 2022   | 2022 | 10           | EV-NK!D9115 |
| EVFTA   | 2023   | 2023 | 6,6          | EV-NK!E9115 |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| EVFTA  | 2024   | 2024           | 3,3          | EV-NK!F9115   |
| EVFTA  | 2025   | 2025           | 0            | EV-NK!G9115   |
| EVFTA  | 2026   | 2026           | 0            | EV-NK!H9115   |
| EVFTA  | 2027   | 2027           | 0            | EV-NK!I9115   |
| UKVFTA | 2022   | 2022           | 10           | UKV!D9114     |
| UKVFTA | 2023   | 2023           | 6,6          | UKV!E9114     |
| UKVFTA | 2024   | 2024           | 3,3          | UKV!F9114     |
| UKVFTA | 2025   | 2025           | 0            | UKV!G9114     |
| UKVFTA | 2026   | 2026           | 0            | UKV!H9114     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I9114     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D9060   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E9060   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F9060   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G9060   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H9060   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I9060   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J9060   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D9099 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E9099 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F9099 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G9099 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H9099 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I9099 |
| RCEP B | 2022   | 2022           | 0            | B!D9099       |
| RCEP B | 2023   | 2023           | 0            | B!E9099       |
| RCEP B | 2024   | 2024           | 0            | B!F9099       |

| FTA    | Period | Year | Source value | Source  |
|--------|--------|------|--------------|---------|
| RCEP B | 2025   | 2025 | 0            | B!G9099 |
| RCEP B | 2026   | 2026 | 0            | B!H9099 |
| RCEP B | 2027   | 2027 | 0            | B!I9099 |
| RCEP C | 2022   | 2022 | 0            | C!D9099 |
| RCEP C | 2023   | 2023 | 0            | C!E9099 |
| RCEP C | 2024   | 2024 | 0            | C!F9099 |
| RCEP C | 2025   | 2025 | 0            | C!G9099 |
| RCEP C | 2026   | 2026 | 0            | C!H9099 |
| RCEP C | 2027   | 2027 | 0            | C!I9099 |
| RCEP D | 2022   | 2022 | 0            | D!D9098 |
| RCEP D | 2023   | 2023 | 0            | D!E9098 |
| RCEP D | 2024   | 2024 | 0            | D!F9098 |
| RCEP D | 2025   | 2025 | 0            | D!G9098 |
| RCEP D | 2026   | 2026 | 0            | D!H9098 |
| RCEP D | 2027   | 2027 | 0            | D!I9098 |
| RCEP E | 2022   | 2022 | 0            | E!D9102 |
| RCEP E | 2023   | 2023 | 0            | E!E9102 |
| RCEP E | 2024   | 2024 | 0            | E!F9102 |
| RCEP E | 2025   | 2025 | 0            | E!G9102 |
| RCEP E | 2026   | 2026 | 0            | E!H9102 |
| RCEP E | 2027   | 2027 | 0            | E!I9102 |
| RCEP F | 2022   | 2022 | 0            | F!D9099 |
| RCEP F | 2023   | 2023 | 0            | F!E9099 |
| RCEP F | 2024   | 2024 | 0            | F!F9099 |
| RCEP F | 2025   | 2025 | 0            | F!G9099 |
| RCEP F | 2026   | 2026 | 0            | F!H9099 |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP F | 2027   | 2027 | 0            | F!!9099  |
| VIFTA  | 2024   | 2024 | 16           | VI!F8414 |
| VIFTA  | 2025   | 2025 | 12           | VI!G8414 |
| VIFTA  | 2026   | 2026 | 8            | VI!H8414 |
| VIFTA  | 2027   | 2027 | 4            | VI!!8414 |

## 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 |
| HS-003    | YELLOW | Classification Review Required – similar lines exist | Subheading 6204.49 has 2 lines; 6204.49.90 is distinguished from its siblings by: Other.                                                           | 6204.49.10<br>Printed by traditional batik process | 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                     |

| Risk code | Level  | Risk name                                                  | Description                                                                                          | Related data | Legal reference | Recommended action                                                                                       | Verification status                    |
|-----------|--------|------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------|-----------------|----------------------------------------------------------------------------------------------------------|----------------------------------------|
| 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 6204.49.90. 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 6204.49.90 was checked against BT2026 (cell BT2026!N9543), 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.