Vietnam Tariff Intelligence

HS 6302.31.00 detail

HS code	6302.31.00
Description	Bed linen, table linen, toilet linen and kitchen linen / - Other bed linen: / - - Of cotton
Unit	kg/chiếc
Generated	10/11/2026 22:20:05
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/63023100/

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!K9815
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N9815
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9815
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
VIFTA	6.9	6.9%	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!E9346
ATIGA	2022	2022	0	AT!E9297

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F9297
ATIGA	2024	2024	0	AT!G9297
ATIGA	2025	2025	0	AT!H9297
ATIGA	2026	2026	0	AT!I9297
ATIGA	2027	2027	0	AT!J9297
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9349
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9349
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9349
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9349
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9349
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9349
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9350
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9350
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9350
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9350
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9350
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9350
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9351
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9303
AIFTA	30/12/2022	2022	0	AI!F9309
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9309
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9309
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9309
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9309
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9309
VKFTA	2022	2022	0	VK!E9334

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F9334
VKFTA	2024	2024	0	VK!G9334
VKFTA	2025	2025	0	VK!H9334
VKFTA	2026	2026	0	VK!I9334
VKFTA	2027	2027	0	VK!J9334
VCFTA	2022	2022	2	VC!D9380
VCFTA	2023	2023	1	VC!E9380
VCFTA	2024	2024	0	VC!F9380
VCFTA	2025	2025	0	VC!G9380
VCFTA	2026	2026	0	VC!H9380
VCFTA	2027	2027	0	VC!I9380
VN-EAEU	2022	2022	0	EAV!D9359
VN-EAEU	2023	2023	0	EAV!E9359
VN-EAEU	2024	2024	0	EAV!F9359
VN-EAEU	2025	2025	0	EAV!G9359
VN-EAEU	2026	2026	0	EAV!H9359
VN-EAEU	2027	2027	0	EAV!I9359
AHKFTA	2022	2022	0	AKH!D9372
AHKFTA	2023	2023	0	AKH!E9372
AHKFTA	2024	2024	0	AKH!F9372
AHKFTA	2025	2025	0	AKH!G9372
AHKFTA	2026	2026	0	AKH!H9372
AHKFTA	2027	2027	0	AKH!I9372
EVFTA	2022	2022	6	EV-NK!D9382
EVFTA	2023	2023	4	EV-NK!E9382
EVFTA	2024	2024	2	EV-NK!F9382

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G9382
EVFTA	2026	2026	0	EV-NK!H9382
EVFTA	2027	2027	0	EV-NK!I9382
UKVFTA	2022	2022	6	UKV!D9381
UKVFTA	2023	2023	4	UKV!E9381
UKVFTA	2024	2024	2	UKV!F9381
UKVFTA	2025	2025	0	UKV!G9381
UKVFTA	2026	2026	0	UKV!H9381
UKVFTA	2027	2027	0	UKV!I9381
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9328
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9328
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9328
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9328
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9328
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9328
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9328
RCEP A	2022	2022	0	RCEPT-A!D9366
RCEP A	2023	2023	0	RCEPT-A!E9366
RCEP A	2024	2024	0	RCEPT-A!F9366
RCEP A	2025	2025	0	RCEPT-A!G9366
RCEP A	2026	2026	0	RCEPT-A!H9366
RCEP A	2027	2027	0	RCEPT-A!I9366
RCEP B	2022	2022	0	B!D9366
RCEP B	2023	2023	0	B!E9366
RCEP B	2024	2024	0	B!F9366
RCEP B	2025	2025	0	B!G9366

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H9366
RCEP B	2027	2027	0	B!I9366
RCEP C	2022	2022	0	C!D9366
RCEP C	2023	2023	0	C!E9366
RCEP C	2024	2024	0	C!F9366
RCEP C	2025	2025	0	C!G9366
RCEP C	2026	2026	0	C!H9366
RCEP C	2027	2027	0	C!I9366
RCEP D	2022	2022	0	D!D9365
RCEP D	2023	2023	0	D!E9365
RCEP D	2024	2024	0	D!F9365
RCEP D	2025	2025	0	D!G9365
RCEP D	2026	2026	0	D!H9365
RCEP D	2027	2027	0	D!I9365
RCEP E	2022	2022	0	E!D9369
RCEP E	2023	2023	0	E!E9369
RCEP E	2024	2024	0	E!F9369
RCEP E	2025	2025	0	E!G9369
RCEP E	2026	2026	0	E!H9369
RCEP E	2027	2027	0	E!I9369
RCEP F	2022	2022	0	F!D9366
RCEP F	2023	2023	0	F!E9366
RCEP F	2024	2024	0	F!F9366
RCEP F	2025	2025	0	F!G9366
RCEP F	2026	2026	0	F!H9366
RCEP F	2027	2027	0	F!I9366

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	10.3	VI!F8667
VIFTA	2025	2025	8.6	VI!G8667
VIFTA	2026	2026	6.9	VI!H8667
VIFTA	2027	2027	5.1	VI!I8667

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 6302.31.00. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 12% for 6302.31.00 was checked against BT2026 (cell BT2026!N9815), 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.