Vietnam Tariff Intelligence

HS 6304.92.00 detail

HS code	6304.92.00
Description	Other furnishing articles, excluding those of heading 94.04 / - Other: / - - Not knitted or crocheted, of cotton
Unit	kg/chiếc
Generated	12/11/2026 03:46:47
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/63049200/

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!K9858
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N9858
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9858
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!E9391
ATIGA	2022	2022	0	AT!E9342

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F9342
ATIGA	2024	2024	0	AT!G9342
ATIGA	2025	2025	0	AT!H9342
ATIGA	2026	2026	0	AT!I9342
ATIGA	2027	2027	0	AT!J9342
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9394
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9394
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9394
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9394
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9394
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9394
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9395
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9395
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9395
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9395
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9395
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9395
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9396
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9348
AIFTA	30/12/2022	2022	0	AI!F9354
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9354
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9354
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9354
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9354
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9354
VKFTA	2022	2022	0	VK!E9379

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F9379
VKFTA	2024	2024	0	VK!G9379
VKFTA	2025	2025	0	VK!H9379
VKFTA	2026	2026	0	VK!I9379
VKFTA	2027	2027	0	VK!J9379
VCFTA	2022	2022	2	VC!D9425
VCFTA	2023	2023	1	VC!E9425
VCFTA	2024	2024	0	VC!F9425
VCFTA	2025	2025	0	VC!G9425
VCFTA	2026	2026	0	VC!H9425
VCFTA	2027	2027	0	VC!I9425
VN-EAEU	2022	2022	0	EAV!D9404
VN-EAEU	2023	2023	0	EAV!E9404
VN-EAEU	2024	2024	0	EAV!F9404
VN-EAEU	2025	2025	0	EAV!G9404
VN-EAEU	2026	2026	0	EAV!H9404
VN-EAEU	2027	2027	0	EAV!I9404
AHKFTA	2022	2022	0	AKH!D9417
AHKFTA	2023	2023	0	AKH!E9417
AHKFTA	2024	2024	0	AKH!F9417
AHKFTA	2025	2025	0	AKH!G9417
AHKFTA	2026	2026	0	AKH!H9417
AHKFTA	2027	2027	0	AKH!I9417
EVFTA	2022	2022	6	EV-NK!D9427
EVFTA	2023	2023	4	EV-NK!E9427
EVFTA	2024	2024	2	EV-NK!F9427

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G9427
EVFTA	2026	2026	0	EV-NK!H9427
EVFTA	2027	2027	0	EV-NK!I9427
UKVFTA	2022	2022	6	UKV!D9426
UKVFTA	2023	2023	4	UKV!E9426
UKVFTA	2024	2024	2	UKV!F9426
UKVFTA	2025	2025	0	UKV!G9426
UKVFTA	2026	2026	0	UKV!H9426
UKVFTA	2027	2027	0	UKV!I9426
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9373
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9373
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9373
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9373
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9373
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9373
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9373
RCEP A	2022	2022	0	RCEPT-A!D9411
RCEP A	2023	2023	0	RCEPT-A!E9411
RCEP A	2024	2024	0	RCEPT-A!F9411
RCEP A	2025	2025	0	RCEPT-A!G9411
RCEP A	2026	2026	0	RCEPT-A!H9411
RCEP A	2027	2027	0	RCEPT-A!I9411
RCEP B	2022	2022	0	B!D9411
RCEP B	2023	2023	0	B!E9411
RCEP B	2024	2024	0	B!F9411
RCEP B	2025	2025	0	B!G9411

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H9411
RCEP B	2027	2027	0	B!I9411
RCEP C	2022	2022	0	C!D9411
RCEP C	2023	2023	0	C!E9411
RCEP C	2024	2024	0	C!F9411
RCEP C	2025	2025	0	C!G9411
RCEP C	2026	2026	0	C!H9411
RCEP C	2027	2027	0	C!I9411
RCEP D	2022	2022	0	D!D9410
RCEP D	2023	2023	0	D!E9410
RCEP D	2024	2024	0	D!F9410
RCEP D	2025	2025	0	D!G9410
RCEP D	2026	2026	0	D!H9410
RCEP D	2027	2027	0	D!I9410
RCEP E	2022	2022	0	E!D9414
RCEP E	2023	2023	0	E!E9414
RCEP E	2024	2024	0	E!F9414
RCEP E	2025	2025	0	E!G9414
RCEP E	2026	2026	0	E!H9414
RCEP E	2027	2027	0	E!I9414
RCEP F	2022	2022	0	F!D9411
RCEP F	2023	2023	0	F!E9411
RCEP F	2024	2024	0	F!F9411
RCEP F	2025	2025	0	F!G9411
RCEP F	2026	2026	0	F!H9411
RCEP F	2027	2027	0	F!I9411

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	10,3	VI!F8710
VIFTA	2025	2025	8.6	VI!G8710
VIFTA	2026	2026	6.9	VI!H8710
VIFTA	2027	2027	5.1	VI!I8710

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
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 6304.92.00. 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 12% for 6304.92.00 was checked against BT2026 (cell BT2026!N9858), 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 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.