Vietnam Tariff Intelligence

HS 6307.90.61 detail

HS code	6307.90.61
Description	Other made up articles, including dress patterns / - Other: / - - Safety harnesses: / - - - Suitable for industrial use
Unit	kg/chiếc
Generated	10/11/2026 20:53:26
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/63079061/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K9918
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N9918
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9918
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-KH)	0% (except KH)	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
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(-KH, MY)	0% (except KH, MY)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	2.9	2.9%	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!E9454
ATIGA	2022	2022	0	AT!E9405
ATIGA	2023	2023	0	AT!F9405
ATIGA	2024	2024	0	AT!G9405
ATIGA	2025	2025	0	AT!H9405
ATIGA	2026	2026	0	AT!I9405
ATIGA	2027	2027	0	AT!J9405
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9457
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9457
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9457

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9457
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9457
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9457
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9458
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9458
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9458
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9458
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9458
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9458
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9459
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9411
AIFTA	30/12/2022	2022	0	AI!F9417
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9417
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9417
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9417
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9417
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9417
VKFTA	2022	2022	0	VK!E9442
VKFTA	2023	2023	0	VK!F9442
VKFTA	2024	2024	0	VK!G9442
VKFTA	2025	2025	0	VK!H9442
VKFTA	2026	2026	0	VK!I9442
VKFTA	2027	2027	0	VK!J9442
VCFTA	2022	2022	0	VC!D9488
VCFTA	2023	2023	0	VC!E9488
VCFTA	2024	2024	0	VC!F9488

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G9488
VCFTA	2026	2026	0	VC!H9488
VCFTA	2027	2027	0	VC!I9488
VN-EAEU	2022	2022	0	EAV!D9467
VN-EAEU	2023	2023	0	EAV!E9467
VN-EAEU	2024	2024	0	EAV!F9467
VN-EAEU	2025	2025	0	EAV!G9467
VN-EAEU	2026	2026	0	EAV!H9467
VN-EAEU	2027	2027	0	EAV!I9467
AHKFTA	2022	2022	0	AKH!D9480
AHKFTA	2023	2023	0	AKH!E9480
AHKFTA	2024	2024	0	AKH!F9480
AHKFTA	2025	2025	0	AKH!G9480
AHKFTA	2026	2026	0	AKH!H9480
AHKFTA	2027	2027	0	AKH!I9480
EVFTA	2022	2022	0	EV-NK!D9490
EVFTA	2023	2023	0	EV-NK!E9490
EVFTA	2024	2024	0	EV-NK!F9490
EVFTA	2025	2025	0	EV-NK!G9490
EVFTA	2026	2026	0	EV-NK!H9490
EVFTA	2027	2027	0	EV-NK!I9490
UKVFTA	2022	2022	0	UKV!D9489
UKVFTA	2023	2023	0	UKV!E9489
UKVFTA	2024	2024	0	UKV!F9489
UKVFTA	2025	2025	0	UKV!G9489
UKVFTA	2026	2026	0	UKV!H9489

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9489
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9436
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9436
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9436
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9436
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9436
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9436
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9436
RCEP A	2022	2022	0	RCEPT-A!D9474
RCEP A	2023	2023	0	RCEPT-A!E9474
RCEP A	2024	2024	0	RCEPT-A!F9474
RCEP A	2025	2025	0	RCEPT-A!G9474
RCEP A	2026	2026	0	RCEPT-A!H9474
RCEP A	2027	2027	0	RCEPT-A!I9474
RCEP B	2022	2022	0	B!D9474
RCEP B	2023	2023	0	B!E9474
RCEP B	2024	2024	0	B!F9474
RCEP B	2025	2025	0	B!G9474
RCEP B	2026	2026	0	B!H9474
RCEP B	2027	2027	0	B!I9474
RCEP C	2022	2022	0	C!D9474
RCEP C	2023	2023	0	C!E9474
RCEP C	2024	2024	0	C!F9474
RCEP C	2025	2025	0	C!G9474
RCEP C	2026	2026	0	C!H9474
RCEP C	2027	2027	0	C!I9474

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D9473
RCEP D	2023	2023	0	D!E9473
RCEP D	2024	2024	0	D!F9473
RCEP D	2025	2025	0	D!G9473
RCEP D	2026	2026	0	D!H9473
RCEP D	2027	2027	0	D!I9473
RCEP E	2022	2022	0	E!D9477
RCEP E	2023	2023	0	E!E9477
RCEP E	2024	2024	0	E!F9477
RCEP E	2025	2025	0	E!G9477
RCEP E	2026	2026	0	E!H9477
RCEP E	2027	2027	0	E!I9477
RCEP F	2022	2022	0	F!D9474
RCEP F	2023	2023	0	F!E9474
RCEP F	2024	2024	0	F!F9474
RCEP F	2025	2025	0	F!G9474
RCEP F	2026	2026	0	F!H9474
RCEP F	2027	2027	0	F!I9474
VIFTA	2024	2024	4.3	VI!F8770
VIFTA	2025	2025	3.6	VI!G8770
VIFTA	2026	2026	2.9	VI!H8770
VIFTA	2027	2027	2.1	VI!I8770

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): SPHH phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)		01/2021/TT-BLĐTBXH	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 6307.90 has 7 lines; 6307.90.61 is distinguished from its siblings by: Suitable for industrial use.	6307.90.30 Umbrella covers in pre-cut triangular form; 6307.90.40 Surgical masks; 6307.90.69 Other; 6307.90.70 Fans and handscreens; 6307.90.80 Laces for shoes, boots, corsets and the like; 6307.90.90 Other	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
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 6307.90.61. 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 5% for 6307.90.61 was checked against BT2026 (cell BT2026!N9918), 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
SPHH phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)

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.