Vietnam Tariff Intelligence

HS 6603.90.10 detail

HS code	6603.90.10
Description	Parts, trimmings and accessories of articles of heading 66.01 or 66.02 / - Other: / - - For articles of heading 66.01
Unit	kg/chiếc
Generated	30/10/2026 07:54:41
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/66039010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10098
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N10098
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10098
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
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
VIFTA	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/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!E9615
ATIGA	2022	2022	0	AT!E9566
ATIGA	2023	2023	0	AT!F9566
ATIGA	2024	2024	0	AT!G9566
ATIGA	2025	2025	0	AT!H9566
ATIGA	2026	2026	0	AT!I9566
ATIGA	2027	2027	0	AT!J9566
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E9618
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9618
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9618

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9618
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9618
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9618
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E9619
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F9619
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9619
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9619
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9619
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9619
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9620
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9572
AIFTA	30/12/2022	2022	0	AI!F9578
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9578
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9578
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9578
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9578
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9578
VKFTA	2022	2022	0	VK!E9603
VKFTA	2023	2023	0	VK!F9603
VKFTA	2024	2024	0	VK!G9603
VKFTA	2025	2025	0	VK!H9603
VKFTA	2026	2026	0	VK!I9603
VKFTA	2027	2027	0	VK!J9603
VCFTA	2022	2022	5	VC!D9650
VCFTA	2023	2023	2	VC!E9650
VCFTA	2024	2024	0	VC!F9650

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G9650
VCFTA	2026	2026	0	VC!H9650
VCFTA	2027	2027	0	VC!I9650
VN-EAEU	2022	2022	6,8	EAV!D9629
VN-EAEU	2023	2023	4,5	EAV!E9629
VN-EAEU	2024	2024	2,3	EAV!F9629
VN-EAEU	2025	2025	0	EAV!G9629
VN-EAEU	2026	2026	0	EAV!H9629
VN-EAEU	2027	2027	0	EAV!I9629
AHKFTA	2022	2022	25	AKH!D9641
AHKFTA	2023	2023	25	AKH!E9641
AHKFTA	2024	2024	25	AKH!F9641
AHKFTA	2025	2025	25	AKH!G9641
AHKFTA	2026	2026	25	AKH!H9641
AHKFTA	2027	2027	25	AKH!I9641
EVFTA	2022	2022	12,5	EV-NK!D9652
EVFTA	2023	2023	8,3	EV-NK!E9652
EVFTA	2024	2024	4,1	EV-NK!F9652
EVFTA	2025	2025	0	EV-NK!G9652
EVFTA	2026	2026	0	EV-NK!H9652
EVFTA	2027	2027	0	EV-NK!I9652
UKVFTA	2022	2022	12,5	UKV!D9651
UKVFTA	2023	2023	8,3	UKV!E9651
UKVFTA	2024	2024	4,1	UKV!F9651
UKVFTA	2025	2025	0	UKV!G9651
UKVFTA	2026	2026	0	UKV!H9651

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9651
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9598
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9598
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9598
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9598
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9598
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9598
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9598
RCEP A	2022	2022	0	RCEPT-A!D9635
RCEP A	2023	2023	0	RCEPT-A!E9635
RCEP A	2024	2024	0	RCEPT-A!F9635
RCEP A	2025	2025	0	RCEPT-A!G9635
RCEP A	2026	2026	0	RCEPT-A!H9635
RCEP A	2027	2027	0	RCEPT-A!I9635
RCEP B	2022	2022	0	B!D9635
RCEP B	2023	2023	0	B!E9635
RCEP B	2024	2024	0	B!F9635
RCEP B	2025	2025	0	B!G9635
RCEP B	2026	2026	0	B!H9635
RCEP B	2027	2027	0	B!I9635
RCEP C	2022	2022	0	C!D9635
RCEP C	2023	2023	0	C!E9635
RCEP C	2024	2024	0	C!F9635
RCEP C	2025	2025	0	C!G9635
RCEP C	2026	2026	0	C!H9635
RCEP C	2027	2027	0	C!I9635

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D9634
RCEP D	2023	2023	0	D!E9634
RCEP D	2024	2024	0	D!F9634
RCEP D	2025	2025	0	D!G9634
RCEP D	2026	2026	0	D!H9634
RCEP D	2027	2027	0	D!I9634
RCEP E	2022	2022	0	E!D9638
RCEP E	2023	2023	0	E!E9638
RCEP E	2024	2024	0	E!F9638
RCEP E	2025	2025	0	E!G9638
RCEP E	2026	2026	0	E!H9638
RCEP E	2027	2027	0	E!I9638
RCEP F	2022	2022	0	F!D9635
RCEP F	2023	2023	0	F!E9635
RCEP F	2024	2024	0	F!F9635
RCEP F	2025	2025	0	F!G9635
RCEP F	2026	2026	0	F!H9635
RCEP F	2027	2027	0	F!I9635
VIFTA	2024	2024	21,4	VI!F8917
VIFTA	2025	2025	17.9	VI!G8917
VIFTA	2026	2026	14.3	VI!H8917
VIFTA	2027	2027	10.7	VI!I8917

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): 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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 6603.90 has 2 lines; 6603.90.10 is distinguished from its siblings by: For articles of heading 66.01.	6603.90.20 For articles of heading 66.02	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 6603.90.10. 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 25% for 6603.90.10 was checked against BT2026 (cell BT2026!N10098), 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 hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)

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.