Vietnam Tariff Intelligence

HS 6704.90.00 detail

HS code	6704.90.00
Description	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included / - Of other materials
Unit	kg/chiếc
Generated	15/11/2026 12:43:31
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/67049000/

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!K10130
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N10130
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10130
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-ID)	0% (except ID)	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
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	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AIFTA	15	15%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17.5%	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!E9637

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E9588
ATIGA	2023	2023	0	AT!F9588
ATIGA	2024	2024	0	AT!G9588
ATIGA	2025	2025	0	AT!H9588
ATIGA	2026	2026	0	AT!I9588
ATIGA	2027	2027	0	AT!J9588
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E9640
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9640
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9640
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9640
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9640
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9640
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E9641
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F9641
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9641
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9641
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9641
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9641
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9642
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9594
AIFTA	30/12/2022	2022	18	AI!F9600
AIFTA	31/12/2022 - 30/12/2023	2023	17	AI!G9600
AIFTA	31/12/2023 - 30/12/2024	2024	16	AI!H9600
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I9600
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J9600
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K9600

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E9625
VKFTA	2023	2023	0	VK!F9625
VKFTA	2024	2024	0	VK!G9625
VKFTA	2025	2025	0	VK!H9625
VKFTA	2026	2026	0	VK!I9625
VKFTA	2027	2027	0	VK!J9625
VCFTA	2022	2022	5	VC!D9672
VCFTA	2023	2023	2	VC!E9672
VCFTA	2024	2024	0	VC!F9672
VCFTA	2025	2025	0	VC!G9672
VCFTA	2026	2026	0	VC!H9672
VCFTA	2027	2027	0	VC!I9672
VN-EAEU	2022	2022	6,8	EAV!D9651
VN-EAEU	2023	2023	4,5	EAV!E9651
VN-EAEU	2024	2024	2,3	EAV!F9651
VN-EAEU	2025	2025	0	EAV!G9651
VN-EAEU	2026	2026	0	EAV!H9651
VN-EAEU	2027	2027	0	EAV!I9651
AHKFTA	2022	2022	15	AKH!D9663
AHKFTA	2023	2023	10	AKH!E9663
AHKFTA	2024	2024	10	AKH!F9663
AHKFTA	2025	2025	5	AKH!G9663
AHKFTA	2026	2026	5	AKH!H9663
AHKFTA	2027	2027	0	AKH!I9663
EVFTA	2022	2022	12,5	EV-NK!D9674
EVFTA	2023	2023	8,3	EV-NK!E9674

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	4,1	EV-NK!F9674
EVFTA	2025	2025	0	EV-NK!G9674
EVFTA	2026	2026	0	EV-NK!H9674
EVFTA	2027	2027	0	EV-NK!I9674
UKVFTA	2022	2022	12,5	UKV!D9673
UKVFTA	2023	2023	8,3	UKV!E9673
UKVFTA	2024	2024	4,1	UKV!F9673
UKVFTA	2025	2025	0	UKV!G9673
UKVFTA	2026	2026	0	UKV!H9673
UKVFTA	2027	2027	0	UKV!I9673
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9620
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9620
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9620
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9620
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9620
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9620
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9620
RCEP A	2022	2022	22,5	RCEPT-A!D9657
RCEP A	2023	2023	20	RCEPT-A!E9657
RCEP A	2024	2024	17,5	RCEPT-A!F9657
RCEP A	2025	2025	15	RCEPT-A!G9657
RCEP A	2026	2026	12,5	RCEPT-A!H9657
RCEP A	2027	2027	10	RCEPT-A!I9657
RCEP B	2022	2022	22,5	B!D9657
RCEP B	2023	2023	20	B!E9657
RCEP B	2024	2024	17,5	B!F9657

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	15	B!G9657
RCEP B	2026	2026	12,5	B!H9657
RCEP B	2027	2027	10	B!I9657
RCEP C	2022	2022	22,5	C!D9657
RCEP C	2023	2023	20	C!E9657
RCEP C	2024	2024	17,5	C!F9657
RCEP C	2025	2025	15	C!G9657
RCEP C	2026	2026	12,5	C!H9657
RCEP C	2027	2027	10	C!I9657
RCEP D	2022	2022	22,7	D!D9656
RCEP D	2023	2023	20,5	D!E9656
RCEP D	2024	2024	18,2	D!F9656
RCEP D	2025	2025	15,9	D!G9656
RCEP D	2026	2026	13,6	D!H9656
RCEP D	2027	2027	11,4	D!I9656
RCEP E	2022	2022	22,5	E!D9660
RCEP E	2023	2023	20	E!E9660
RCEP E	2024	2024	17,5	E!F9660
RCEP E	2025	2025	15	E!G9660
RCEP E	2026	2026	12,5	E!H9660
RCEP E	2027	2027	10	E!I9660
RCEP F	2022	2022	22,5	F!D9657
RCEP F	2023	2023	20	F!E9657
RCEP F	2024	2024	17,5	F!F9657
RCEP F	2025	2025	15	F!G9657
RCEP F	2026	2026	12,5	F!H9657

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	10	F!I9657
VIFTA	2024	2024	22.5	VI!F8936
VIFTA	2025	2025	20	VI!G8936
VIFTA	2026	2026	17.5	VI!H8936
VIFTA	2027	2027	15	VI!I8936

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
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 6704.90.00. 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 25% for 6704.90.00 was checked against BT2026 (cell BT2026!N10130), 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)

Item policy
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.