Vietnam Tariff Intelligence

HS 6307.90.80 detail

HS code	6307.90.80
Description	Other made up articles, including dress patterns / - Other: / - - Laces for shoes, boots, corsets and the like
Unit	kg/chiếc
Generated	02/11/2026 00:36:13
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/63079080/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K9921
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N9921
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9921
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(-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
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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	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!E9457
ATIGA	2022	2022	0	AT!E9408
ATIGA	2023	2023	0	AT!F9408
ATIGA	2024	2024	0	AT!G9408
ATIGA	2025	2025	0	AT!H9408
ATIGA	2026	2026	0	AT!I9408
ATIGA	2027	2027	0	AT!J9408
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E9460
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9460
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9460

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9460
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9460
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9460
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9461
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9461
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9461
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9461
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9461
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9461
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9462
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9414
AIFTA	30/12/2022	2022	0	AI!F9420
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9420
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9420
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9420
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9420
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9420
VKFTA	2022	2022	0	VK!E9445
VKFTA	2023	2023	0	VK!F9445
VKFTA	2024	2024	0	VK!G9445
VKFTA	2025	2025	0	VK!H9445
VKFTA	2026	2026	0	VK!I9445
VKFTA	2027	2027	0	VK!J9445
VCFTA	2022	2022	4	VC!D9491
VCFTA	2023	2023	2	VC!E9491
VCFTA	2024	2024	0	VC!F9491

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G9491
VCFTA	2026	2026	0	VC!H9491
VCFTA	2027	2027	0	VC!I9491
VN-EAEU	2022	2022	0	EAV!D9470
VN-EAEU	2023	2023	0	EAV!E9470
VN-EAEU	2024	2024	0	EAV!F9470
VN-EAEU	2025	2025	0	EAV!G9470
VN-EAEU	2026	2026	0	EAV!H9470
VN-EAEU	2027	2027	0	EAV!I9470
AHKFTA	2022	2022	12	AKH!D9483
AHKFTA	2023	2023	8	AKH!E9483
AHKFTA	2024	2024	8	AKH!F9483
AHKFTA	2025	2025	4	AKH!G9483
AHKFTA	2026	2026	4	AKH!H9483
AHKFTA	2027	2027	0	AKH!I9483
EVFTA	2022	2022	0	EV-NK!D9493
EVFTA	2023	2023	0	EV-NK!E9493
EVFTA	2024	2024	0	EV-NK!F9493
EVFTA	2025	2025	0	EV-NK!G9493
EVFTA	2026	2026	0	EV-NK!H9493
EVFTA	2027	2027	0	EV-NK!I9493
UKVFTA	2022	2022	0	UKV!D9492
UKVFTA	2023	2023	0	UKV!E9492
UKVFTA	2024	2024	0	UKV!F9492
UKVFTA	2025	2025	0	UKV!G9492
UKVFTA	2026	2026	0	UKV!H9492

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9492
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9439
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9439
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9439
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9439
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9439
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9439
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9439
RCEP A	2022	2022	0	RCEPT-A!D9477
RCEP A	2023	2023	0	RCEPT-A!E9477
RCEP A	2024	2024	0	RCEPT-A!F9477
RCEP A	2025	2025	0	RCEPT-A!G9477
RCEP A	2026	2026	0	RCEPT-A!H9477
RCEP A	2027	2027	0	RCEPT-A!I9477
RCEP B	2022	2022	0	B!D9477
RCEP B	2023	2023	0	B!E9477
RCEP B	2024	2024	0	B!F9477
RCEP B	2025	2025	0	B!G9477
RCEP B	2026	2026	0	B!H9477
RCEP B	2027	2027	0	B!I9477
RCEP C	2022	2022	0	C!D9477
RCEP C	2023	2023	0	C!E9477
RCEP C	2024	2024	0	C!F9477
RCEP C	2025	2025	0	C!G9477
RCEP C	2026	2026	0	C!H9477
RCEP C	2027	2027	0	C!I9477

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D9476
RCEP D	2023	2023	0	D!E9476
RCEP D	2024	2024	0	D!F9476
RCEP D	2025	2025	0	D!G9476
RCEP D	2026	2026	0	D!H9476
RCEP D	2027	2027	0	D!I9476
RCEP E	2022	2022	0	E!D9480
RCEP E	2023	2023	0	E!E9480
RCEP E	2024	2024	0	E!F9480
RCEP E	2025	2025	0	E!G9480
RCEP E	2026	2026	0	E!H9480
RCEP E	2027	2027	0	E!I9480
RCEP F	2022	2022	0	F!D9477
RCEP F	2023	2023	0	F!E9477
RCEP F	2024	2024	0	F!F9477
RCEP F	2025	2025	0	F!G9477
RCEP F	2026	2026	0	F!H9477
RCEP F	2027	2027	0	F!I9477
VIFTA	2024	2024	18	VI!F8773
VIFTA	2025	2025	16	VI!G8773
VIFTA	2026	2026	14	VI!H8773
VIFTA	2027	2027	12	VI!I8773

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 6307.90 has 7 lines; 6307.90.80 is distinguished from its siblings by: Laces for shoes, boots, corsets and the like.	6307.90.30 Umbrella covers in pre-cut triangular form; 6307.90.40 Surgical masks; 6307.90.61 Suitable for industrial use; 6307.90.69 Other; 6307.90.70 Fans and handscreens; 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 6307.90.80. 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 20% for 6307.90.80 was checked against BT2026 (cell BT2026!N9921), 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

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.