Vietnam Tariff Intelligence

HS 5401.20.10 detail

HS code	5401.20.10
Description	Sewing thread of man-made filaments, whether or not put up for retail sale / - Of artificial filaments: / - - Put up for retail sale
Unit	kg/m
Generated	04/11/2026 18:16:54
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/54012010/

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!K8310
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N8310
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8310
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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	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
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/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!E7919
ATIGA	2022	2022	0	AT!E7872

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F7872
ATIGA	2024	2024	0	AT!G7872
ATIGA	2025	2025	0	AT!H7872
ATIGA	2026	2026	0	AT!I7872
ATIGA	2027	2027	0	AT!J7872
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7922
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7922
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7922
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7922
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7922
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7922
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7923
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7923
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7923
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7923
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7923
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7923
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7924
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7878
AIFTA	30/12/2022	2022	0	AI!F7886
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7886
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7886
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7886
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7886
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7886
VKFTA	2022	2022	0	VK!E7908

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F7908
VKFTA	2024	2024	0	VK!G7908
VKFTA	2025	2025	0	VK!H7908
VKFTA	2026	2026	0	VK!I7908
VKFTA	2027	2027	0	VK!J7908
VCFTA	2022	2022	0	VC!D7954
VCFTA	2023	2023	0	VC!E7954
VCFTA	2024	2024	0	VC!F7954
VCFTA	2025	2025	0	VC!G7954
VCFTA	2026	2026	0	VC!H7954
VCFTA	2027	2027	0	VC!I7954
VN-EAEU	2022	2022	0	EAV!D7934
VN-EAEU	2023	2023	0	EAV!E7934
VN-EAEU	2024	2024	0	EAV!F7934
VN-EAEU	2025	2025	0	EAV!G7934
VN-EAEU	2026	2026	0	EAV!H7934
VN-EAEU	2027	2027	0	EAV!I7934
AHKFTA	2022	2022	3	AKH!D7947
AHKFTA	2023	2023	2	AKH!E7947
AHKFTA	2024	2024	2	AKH!F7947
AHKFTA	2025	2025	1	AKH!G7947
AHKFTA	2026	2026	1	AKH!H7947
AHKFTA	2027	2027	0	AKH!I7947
EVFTA	2022	2022	0	EV-NK!D7951
EVFTA	2023	2023	0	EV-NK!E7951
EVFTA	2024	2024	0	EV-NK!F7951

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G7951
EVFTA	2026	2026	0	EV-NK!H7951
EVFTA	2027	2027	0	EV-NK!I7951
UKVFTA	2022	2022	0	UKV!D7952
UKVFTA	2023	2023	0	UKV!E7952
UKVFTA	2024	2024	0	UKV!F7952
UKVFTA	2025	2025	0	UKV!G7952
UKVFTA	2026	2026	0	UKV!H7952
UKVFTA	2027	2027	0	UKV!I7952
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7902
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7902
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7902
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7902
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7902
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7902
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7902
RCEP A	2022	2022	0	RCEPT-A!D7939
RCEP A	2023	2023	0	RCEPT-A!E7939
RCEP A	2024	2024	0	RCEPT-A!F7939
RCEP A	2025	2025	0	RCEPT-A!G7939
RCEP A	2026	2026	0	RCEPT-A!H7939
RCEP A	2027	2027	0	RCEPT-A!I7939
RCEP B	2022	2022	0	B!D7939
RCEP B	2023	2023	0	B!E7939
RCEP B	2024	2024	0	B!F7939
RCEP B	2025	2025	0	B!G7939

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H7939
RCEP B	2027	2027	0	B!I7939
RCEP C	2022	2022	0	C!D7939
RCEP C	2023	2023	0	C!E7939
RCEP C	2024	2024	0	C!F7939
RCEP C	2025	2025	0	C!G7939
RCEP C	2026	2026	0	C!H7939
RCEP C	2027	2027	0	C!I7939
RCEP D	2022	2022	0	D!D7939
RCEP D	2023	2023	0	D!E7939
RCEP D	2024	2024	0	D!F7939
RCEP D	2025	2025	0	D!G7939
RCEP D	2026	2026	0	D!H7939
RCEP D	2027	2027	0	D!I7939
RCEP E	2022	2022	0	E!D7942
RCEP E	2023	2023	0	E!E7942
RCEP E	2024	2024	0	E!F7942
RCEP E	2025	2025	0	E!G7942
RCEP E	2026	2026	0	E!H7942
RCEP E	2027	2027	0	E!I7942
RCEP F	2022	2022	0	F!D7939
RCEP F	2023	2023	0	F!E7939
RCEP F	2024	2024	0	F!F7939
RCEP F	2025	2025	0	F!G7939
RCEP F	2026	2026	0	F!H7939
RCEP F	2027	2027	0	F!I7939

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4.3	VI!F7329
VIFTA	2025	2025	3.6	VI!G7329
VIFTA	2026	2026	2.9	VI!H7329
VIFTA	2027	2027	2.1	VI!I7329

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)		42/2019/TT-BCT, 33/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 5401.20 has 2 lines; 5401.20.10 is distinguished from its siblings by: Put up for retail sale.	5401.20.90 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 5401.20.10. 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 5% for 5401.20.10 was checked against BT2026 (cell BT2026!N8310), 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
DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)
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.