Vietnam Tariff Intelligence

HS 5403.31.10 detail

HS code	5403.31.10
Description	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex / - Other yarn, single: / - - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre: / - - - Textured yarn
Unit	kg
Generated	04/11/2026 19:05:20
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/54033110/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K8353
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N8353
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8353
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
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	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
VIFTA	0	0%	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!E7964

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E7918
ATIGA	2023	2023	0	AT!F7918
ATIGA	2024	2024	0	AT!G7918
ATIGA	2025	2025	0	AT!H7918
ATIGA	2026	2026	0	AT!I7918
ATIGA	2027	2027	0	AT!J7918
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7968
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7968
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7968
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7968
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7968
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7968
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7969
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7969
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7969
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7969
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7969
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7969
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7970
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7924
AIFTA	30/12/2022	2022	0	AI!F7931
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7931
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7931
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7931
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7931
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7931

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E7953
VKFTA	2023	2023	0	VK!F7953
VKFTA	2024	2024	0	VK!G7953
VKFTA	2025	2025	0	VK!H7953
VKFTA	2026	2026	0	VK!I7953
VKFTA	2027	2027	0	VK!J7953
VCFTA	2022	2022	0	VC!D8000
VCFTA	2023	2023	0	VC!E8000
VCFTA	2024	2024	0	VC!F8000
VCFTA	2025	2025	0	VC!G8000
VCFTA	2026	2026	0	VC!H8000
VCFTA	2027	2027	0	VC!I8000
VN-EAEU	2022	2022	0	EAV!D7980
VN-EAEU	2023	2023	0	EAV!E7980
VN-EAEU	2024	2024	0	EAV!F7980
VN-EAEU	2025	2025	0	EAV!G7980
VN-EAEU	2026	2026	0	EAV!H7980
VN-EAEU	2027	2027	0	EAV!I7980
AHKFTA	2022	2022	0	AKH!D7993
AHKFTA	2023	2023	0	AKH!E7993
AHKFTA	2024	2024	0	AKH!F7993
AHKFTA	2025	2025	0	AKH!G7993
AHKFTA	2026	2026	0	AKH!H7993
AHKFTA	2027	2027	0	AKH!I7993
EVFTA	2022	2022	0	EV-NK!D7997
EVFTA	2023	2023	0	EV-NK!E7997

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F7997
EVFTA	2025	2025	0	EV-NK!G7997
EVFTA	2026	2026	0	EV-NK!H7997
EVFTA	2027	2027	0	EV-NK!I7997
UKVFTA	2022	2022	0	UKV!D7997
UKVFTA	2023	2023	0	UKV!E7997
UKVFTA	2024	2024	0	UKV!F7997
UKVFTA	2025	2025	0	UKV!G7997
UKVFTA	2026	2026	0	UKV!H7997
UKVFTA	2027	2027	0	UKV!I7997
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7948
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7948
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7948
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7948
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7948
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7948
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7948
RCEP A	2022	2022	0	RCEPT-A!D7985
RCEP A	2023	2023	0	RCEPT-A!E7985
RCEP A	2024	2024	0	RCEPT-A!F7985
RCEP A	2025	2025	0	RCEPT-A!G7985
RCEP A	2026	2026	0	RCEPT-A!H7985
RCEP A	2027	2027	0	RCEPT-A!I7985
RCEP B	2022	2022	0	B!D7985
RCEP B	2023	2023	0	B!E7985
RCEP B	2024	2024	0	B!F7985

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G7985
RCEP B	2026	2026	0	B!H7985
RCEP B	2027	2027	0	B!I7985
RCEP C	2022	2022	0	C!D7985
RCEP C	2023	2023	0	C!E7985
RCEP C	2024	2024	0	C!F7985
RCEP C	2025	2025	0	C!G7985
RCEP C	2026	2026	0	C!H7985
RCEP C	2027	2027	0	C!I7985
RCEP D	2022	2022	0	D!D7985
RCEP D	2023	2023	0	D!E7985
RCEP D	2024	2024	0	D!F7985
RCEP D	2025	2025	0	D!G7985
RCEP D	2026	2026	0	D!H7985
RCEP D	2027	2027	0	D!I7985
RCEP E	2022	2022	0	E!D7988
RCEP E	2023	2023	0	E!E7988
RCEP E	2024	2024	0	E!F7988
RCEP E	2025	2025	0	E!G7988
RCEP E	2026	2026	0	E!H7988
RCEP E	2027	2027	0	E!I7988
RCEP F	2022	2022	0	F!D7985
RCEP F	2023	2023	0	F!E7985
RCEP F	2024	2024	0	F!F7985
RCEP F	2025	2025	0	F!G7985
RCEP F	2026	2026	0	F!H7985

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I7985
VIFTA	2024	2024	0	VI!F7372
VIFTA	2025	2025	0	VI!G7372
VIFTA	2026	2026	0	VI!H7372
VIFTA	2027	2027	0	VI!I7372

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): 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 5403.31 has 2 lines; 5403.31.10 is distinguished from its siblings by: Textured yarn.	5403.31.90 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 5403.31.10. 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 0% for 5403.31.10 was checked against BT2026 (cell BT2026!N8353), 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)

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.