Vietnam Tariff Intelligence

HS 5407.61.90 detail

HS code	5407.61.90
Description	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04 / - Other woven fabrics, containing 85% or more by weight of polyester filaments: / - - Containing 85% or more by weight of non-textured polyester filaments: / - - - Other
Unit	kg/m/m2
Generated	07/11/2026 23:42:17
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/54076190/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	18	18%	15/2023/QĐ-TTg	2023-07-15	BT2026!K8401
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N8401
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8401
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
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
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	6.9	6.9%	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!E8016

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E7970
ATIGA	2023	2023	0	AT!F7970
ATIGA	2024	2024	0	AT!G7970
ATIGA	2025	2025	0	AT!H7970
ATIGA	2026	2026	0	AT!I7970
ATIGA	2027	2027	0	AT!J7970
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8020
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8020
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8020
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8020
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8020
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8020
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8021
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8021
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8021
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8021
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8021
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8021
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8022
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7976
AIFTA	30/12/2022	2022	0	AI!F7983
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7983
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7983
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7983
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7983
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7983

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E8005
VKFTA	2023	2023	0	VK!F8005
VKFTA	2024	2024	0	VK!G8005
VKFTA	2025	2025	0	VK!H8005
VKFTA	2026	2026	0	VK!I8005
VKFTA	2027	2027	0	VK!J8005
VCFTA	2022	2022	2	VC!D8052
VCFTA	2023	2023	1	VC!E8052
VCFTA	2024	2024	0	VC!F8052
VCFTA	2025	2025	0	VC!G8052
VCFTA	2026	2026	0	VC!H8052
VCFTA	2027	2027	0	VC!I8052
VN-EAEU	2022	2022	0	EAV!D8032
VN-EAEU	2023	2023	0	EAV!E8032
VN-EAEU	2024	2024	0	EAV!F8032
VN-EAEU	2025	2025	0	EAV!G8032
VN-EAEU	2026	2026	0	EAV!H8032
VN-EAEU	2027	2027	0	EAV!I8032
AHKFTA	2022	2022	7	AKH!D8045
AHKFTA	2023	2023	5	AKH!E8045
AHKFTA	2024	2024	5	AKH!F8045
AHKFTA	2025	2025	2	AKH!G8045
AHKFTA	2026	2026	2	AKH!H8045
AHKFTA	2027	2027	0	AKH!I8045
EVFTA	2022	2022	0	EV-NK!D8049
EVFTA	2023	2023	0	EV-NK!E8049

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F8049
EVFTA	2025	2025	0	EV-NK!G8049
EVFTA	2026	2026	0	EV-NK!H8049
EVFTA	2027	2027	0	EV-NK!I8049
UKVFTA	2022	2022	0	UKV!D8049
UKVFTA	2023	2023	0	UKV!E8049
UKVFTA	2024	2024	0	UKV!F8049
UKVFTA	2025	2025	0	UKV!G8049
UKVFTA	2026	2026	0	UKV!H8049
UKVFTA	2027	2027	0	UKV!I8049
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8000
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8000
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8000
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8000
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8000
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8000
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8000
RCEP A	2022	2022	0	RCEPT-A!D8037
RCEP A	2023	2023	0	RCEPT-A!E8037
RCEP A	2024	2024	0	RCEPT-A!F8037
RCEP A	2025	2025	0	RCEPT-A!G8037
RCEP A	2026	2026	0	RCEPT-A!H8037
RCEP A	2027	2027	0	RCEPT-A!I8037
RCEP B	2022	2022	0	B!D8037
RCEP B	2023	2023	0	B!E8037
RCEP B	2024	2024	0	B!F8037

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G8037
RCEP B	2026	2026	0	B!H8037
RCEP B	2027	2027	0	B!I8037
RCEP C	2022	2022	0	C!D8037
RCEP C	2023	2023	0	C!E8037
RCEP C	2024	2024	0	C!F8037
RCEP C	2025	2025	0	C!G8037
RCEP C	2026	2026	0	C!H8037
RCEP C	2027	2027	0	C!I8037
RCEP D	2022	2022	0	D!D8037
RCEP D	2023	2023	0	D!E8037
RCEP D	2024	2024	0	D!F8037
RCEP D	2025	2025	0	D!G8037
RCEP D	2026	2026	0	D!H8037
RCEP D	2027	2027	0	D!I8037
RCEP E	2022	2022	0	E!D8040
RCEP E	2023	2023	0	E!E8040
RCEP E	2024	2024	0	E!F8040
RCEP E	2025	2025	0	E!G8040
RCEP E	2026	2026	0	E!H8040
RCEP E	2027	2027	0	E!I8040
RCEP F	2022	2022	0	F!D8037
RCEP F	2023	2023	0	F!E8037
RCEP F	2024	2024	0	F!F8037
RCEP F	2025	2025	0	F!G8037
RCEP F	2026	2026	0	F!H8037

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I8037
VIFTA	2024	2024	10.3	VI!F7420
VIFTA	2025	2025	8.6	VI!G7420
VIFTA	2026	2026	6.9	VI!H7420
VIFTA	2027	2027	5.1	VI!I7420

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
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 5407.61 has 2 lines; 5407.61.90 is distinguished from its siblings by: Other.	5407.61.10 Unbleached or bleached	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 5407.61.90. 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 12% for 5407.61.90 was checked against BT2026 (cell BT2026!N8401), 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)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
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.