Vietnam Tariff Intelligence

HS 5504.10.00 detail

HS code	5504.10.00
Description	Artificial staple fibres, not carded, combed or otherwise processed for spinning / - Of viscose rayon
Unit	kg
Generated	05/11/2026 15:27:56
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/55041000/

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!K8469
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N8469
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8469
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
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!E8081
ATIGA	2022	2022	0	AT!E8035

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F8035
ATIGA	2024	2024	0	AT!G8035
ATIGA	2025	2025	0	AT!H8035
ATIGA	2026	2026	0	AT!I8035
ATIGA	2027	2027	0	AT!J8035
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8085
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8085
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8085
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8085
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8085
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8085
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8086
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8086
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8086
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8086
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8086
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8086
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8087
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8041
AIFTA	30/12/2022	2022	0	AI!F8048
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8048
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8048
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8048
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8048
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8048
VKFTA	2022	2022	0	VK!E8070

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F8070
VKFTA	2024	2024	0	VK!G8070
VKFTA	2025	2025	0	VK!H8070
VKFTA	2026	2026	0	VK!I8070
VKFTA	2027	2027	0	VK!J8070
VCFTA	2022	2022	0	VC!D8117
VCFTA	2023	2023	0	VC!E8117
VCFTA	2024	2024	0	VC!F8117
VCFTA	2025	2025	0	VC!G8117
VCFTA	2026	2026	0	VC!H8117
VCFTA	2027	2027	0	VC!I8117
VN-EAEU	2022	2022	0	EAV!D8097
VN-EAEU	2023	2023	0	EAV!E8097
VN-EAEU	2024	2024	0	EAV!F8097
VN-EAEU	2025	2025	0	EAV!G8097
VN-EAEU	2026	2026	0	EAV!H8097
VN-EAEU	2027	2027	0	EAV!I8097
AHKFTA	2022	2022	0	AKH!D8110
AHKFTA	2023	2023	0	AKH!E8110
AHKFTA	2024	2024	0	AKH!F8110
AHKFTA	2025	2025	0	AKH!G8110
AHKFTA	2026	2026	0	AKH!H8110
AHKFTA	2027	2027	0	AKH!I8110
EVFTA	2022	2022	0	EV-NK!D8114
EVFTA	2023	2023	0	EV-NK!E8114
EVFTA	2024	2024	0	EV-NK!F8114

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G8114
EVFTA	2026	2026	0	EV-NK!H8114
EVFTA	2027	2027	0	EV-NK!I8114
UKVFTA	2022	2022	0	UKV!D8114
UKVFTA	2023	2023	0	UKV!E8114
UKVFTA	2024	2024	0	UKV!F8114
UKVFTA	2025	2025	0	UKV!G8114
UKVFTA	2026	2026	0	UKV!H8114
UKVFTA	2027	2027	0	UKV!I8114
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8065
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8065
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8065
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8065
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8065
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8065
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8065
RCEP A	2022	2022	0	RCEPT-A!D8102
RCEP A	2023	2023	0	RCEPT-A!E8102
RCEP A	2024	2024	0	RCEPT-A!F8102
RCEP A	2025	2025	0	RCEPT-A!G8102
RCEP A	2026	2026	0	RCEPT-A!H8102
RCEP A	2027	2027	0	RCEPT-A!I8102
RCEP B	2022	2022	0	B!D8102
RCEP B	2023	2023	0	B!E8102
RCEP B	2024	2024	0	B!F8102
RCEP B	2025	2025	0	B!G8102

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H8102
RCEP B	2027	2027	0	B!I8102
RCEP C	2022	2022	0	C!D8102
RCEP C	2023	2023	0	C!E8102
RCEP C	2024	2024	0	C!F8102
RCEP C	2025	2025	0	C!G8102
RCEP C	2026	2026	0	C!H8102
RCEP C	2027	2027	0	C!I8102
RCEP D	2022	2022	0	D!D8102
RCEP D	2023	2023	0	D!E8102
RCEP D	2024	2024	0	D!F8102
RCEP D	2025	2025	0	D!G8102
RCEP D	2026	2026	0	D!H8102
RCEP D	2027	2027	0	D!I8102
RCEP E	2022	2022	0	E!D8105
RCEP E	2023	2023	0	E!E8105
RCEP E	2024	2024	0	E!F8105
RCEP E	2025	2025	0	E!G8105
RCEP E	2026	2026	0	E!H8105
RCEP E	2027	2027	0	E!I8105
RCEP F	2022	2022	0	F!D8102
RCEP F	2023	2023	0	F!E8102
RCEP F	2024	2024	0	F!F8102
RCEP F	2025	2025	0	F!G8102
RCEP F	2026	2026	0	F!H8102
RCEP F	2027	2027	0	F!I8102

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F7481
VIFTA	2025	2025	0	VI!G7481
VIFTA	2026	2026	0	VI!H7481
VIFTA	2027	2027	0	VI!I7481

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
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 5504.10.00. 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 0% for 5504.10.00 was checked against BT2026 (cell BT2026!N8469), 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.