Vietnam Tariff Intelligence

HS 5509.52.90 detail

HS code	5509.52.90
Description	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale / - Other yarn, of polyester staple fibres: / - - Mixed mainly or solely with wool or fine animal hair: / - - - Other
Unit	kg
Generated	02/11/2026 03:42:43
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/55095290/

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!K8505
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N8505
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8505
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	3.5	3.5%	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!E8122

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E8076
ATIGA	2023	2023	0	AT!F8076
ATIGA	2024	2024	0	AT!G8076
ATIGA	2025	2025	0	AT!H8076
ATIGA	2026	2026	0	AT!I8076
ATIGA	2027	2027	0	AT!J8076
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8126
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8126
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8126
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8126
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8126
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8126
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8127
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8127
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8127
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8127
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8127
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8127
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8128
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8082
AIFTA	30/12/2022	2022	0	AI!F8089
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8089
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8089
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8089
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8089
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8089

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E8111
VKFTA	2023	2023	0	VK!F8111
VKFTA	2024	2024	0	VK!G8111
VKFTA	2025	2025	0	VK!H8111
VKFTA	2026	2026	0	VK!I8111
VKFTA	2027	2027	0	VK!J8111
VCFTA	2022	2022	0	VC!D8158
VCFTA	2023	2023	0	VC!E8158
VCFTA	2024	2024	0	VC!F8158
VCFTA	2025	2025	0	VC!G8158
VCFTA	2026	2026	0	VC!H8158
VCFTA	2027	2027	0	VC!I8158
VN-EAEU	2022	2022	0	EAV!D8138
VN-EAEU	2023	2023	0	EAV!E8138
VN-EAEU	2024	2024	0	EAV!F8138
VN-EAEU	2025	2025	0	EAV!G8138
VN-EAEU	2026	2026	0	EAV!H8138
VN-EAEU	2027	2027	0	EAV!I8138
AHKFTA	2022	2022	0	AKH!D8151
AHKFTA	2023	2023	0	AKH!E8151
AHKFTA	2024	2024	0	AKH!F8151
AHKFTA	2025	2025	0	AKH!G8151
AHKFTA	2026	2026	0	AKH!H8151
AHKFTA	2027	2027	0	AKH!I8151
EVFTA	2022	2022	0	EV-NK!D8155
EVFTA	2023	2023	0	EV-NK!E8155

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F8155
EVFTA	2025	2025	0	EV-NK!G8155
EVFTA	2026	2026	0	EV-NK!H8155
EVFTA	2027	2027	0	EV-NK!I8155
UKVFTA	2022	2022	0	UKV!D8155
UKVFTA	2023	2023	0	UKV!E8155
UKVFTA	2024	2024	0	UKV!F8155
UKVFTA	2025	2025	0	UKV!G8155
UKVFTA	2026	2026	0	UKV!H8155
UKVFTA	2027	2027	0	UKV!I8155
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8106
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8106
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8106
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8106
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8106
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8106
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8106
RCEP A	2022	2022	0	RCEPT-A!D8143
RCEP A	2023	2023	0	RCEPT-A!E8143
RCEP A	2024	2024	0	RCEPT-A!F8143
RCEP A	2025	2025	0	RCEPT-A!G8143
RCEP A	2026	2026	0	RCEPT-A!H8143
RCEP A	2027	2027	0	RCEPT-A!I8143
RCEP B	2022	2022	0	B!D8143
RCEP B	2023	2023	0	B!E8143
RCEP B	2024	2024	0	B!F8143

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G8143
RCEP B	2026	2026	0	B!H8143
RCEP B	2027	2027	0	B!I8143
RCEP C	2022	2022	0	C!D8143
RCEP C	2023	2023	0	C!E8143
RCEP C	2024	2024	0	C!F8143
RCEP C	2025	2025	0	C!G8143
RCEP C	2026	2026	0	C!H8143
RCEP C	2027	2027	0	C!I8143
RCEP D	2022	2022	0	D!D8143
RCEP D	2023	2023	0	D!E8143
RCEP D	2024	2024	0	D!F8143
RCEP D	2025	2025	0	D!G8143
RCEP D	2026	2026	0	D!H8143
RCEP D	2027	2027	0	D!I8143
RCEP E	2022	2022	0	E!D8146
RCEP E	2023	2023	0	E!E8146
RCEP E	2024	2024	0	E!F8146
RCEP E	2025	2025	0	E!G8146
RCEP E	2026	2026	0	E!H8146
RCEP E	2027	2027	0	E!I8146
RCEP F	2022	2022	0	F!D8143
RCEP F	2023	2023	0	F!E8143
RCEP F	2024	2024	0	F!F8143
RCEP F	2025	2025	0	F!G8143
RCEP F	2026	2026	0	F!H8143

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I8143
VIFTA	2024	2024	4.5	VI!F7517
VIFTA	2025	2025	4	VI!G7517
VIFTA	2026	2026	3.5	VI!H7517
VIFTA	2027	2027	3	VI!I7517

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 5509.52 has 2 lines; 5509.52.90 is distinguished from its siblings by: Other.	5509.52.10 Single yarn	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 5509.52.90. 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 5% for 5509.52.90 was checked against BT2026 (cell BT2026!N8505), 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.