Vietnam Tariff Intelligence

HS 5604.90.10 detail

HS code	5604.90.10
Description	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics / - Other: / - - Imitation catgut, of silk yarn
Unit	kg/m
Generated	04/11/2026 11:05:58
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/56049010/

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!K8664
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N8664
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8664
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	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!E8276

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E8230
ATIGA	2023	2023	0	AT!F8230
ATIGA	2024	2024	0	AT!G8230
ATIGA	2025	2025	0	AT!H8230
ATIGA	2026	2026	0	AT!I8230
ATIGA	2027	2027	0	AT!J8230
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8280
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8280
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8280
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8280
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8280
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8280
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8281
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8281
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8281
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8281
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8281
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8281
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8282
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8236
AIFTA	30/12/2022	2022	0	AI!F8243
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8243
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8243
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8243
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8243
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8243

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E8265
VKFTA	2023	2023	0	VK!F8265
VKFTA	2024	2024	0	VK!G8265
VKFTA	2025	2025	0	VK!H8265
VKFTA	2026	2026	0	VK!I8265
VKFTA	2027	2027	0	VK!J8265
VCFTA	2022	2022	0	VC!D8312
VCFTA	2023	2023	0	VC!E8312
VCFTA	2024	2024	0	VC!F8312
VCFTA	2025	2025	0	VC!G8312
VCFTA	2026	2026	0	VC!H8312
VCFTA	2027	2027	0	VC!I8312
VN-EAEU	2022	2022	0	EAV!D8292
VN-EAEU	2023	2023	0	EAV!E8292
VN-EAEU	2024	2024	0	EAV!F8292
VN-EAEU	2025	2025	0	EAV!G8292
VN-EAEU	2026	2026	0	EAV!H8292
VN-EAEU	2027	2027	0	EAV!I8292
AHKFTA	2022	2022	0	AKH!D8305
AHKFTA	2023	2023	0	AKH!E8305
AHKFTA	2024	2024	0	AKH!F8305
AHKFTA	2025	2025	0	AKH!G8305
AHKFTA	2026	2026	0	AKH!H8305
AHKFTA	2027	2027	0	AKH!I8305
EVFTA	2022	2022	0	EV-NK!D8309
EVFTA	2023	2023	0	EV-NK!E8309

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F8309
EVFTA	2025	2025	0	EV-NK!G8309
EVFTA	2026	2026	0	EV-NK!H8309
EVFTA	2027	2027	0	EV-NK!I8309
UKVFTA	2022	2022	0	UKV!D8309
UKVFTA	2023	2023	0	UKV!E8309
UKVFTA	2024	2024	0	UKV!F8309
UKVFTA	2025	2025	0	UKV!G8309
UKVFTA	2026	2026	0	UKV!H8309
UKVFTA	2027	2027	0	UKV!I8309
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8260
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8260
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8260
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8260
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8260
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8260
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8260
RCEP A	2022	2022	0	RCEPT-A!D8297
RCEP A	2023	2023	0	RCEPT-A!E8297
RCEP A	2024	2024	0	RCEPT-A!F8297
RCEP A	2025	2025	0	RCEPT-A!G8297
RCEP A	2026	2026	0	RCEPT-A!H8297
RCEP A	2027	2027	0	RCEPT-A!I8297
RCEP B	2022	2022	0	B!D8297
RCEP B	2023	2023	0	B!E8297
RCEP B	2024	2024	0	B!F8297

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G8297
RCEP B	2026	2026	0	B!H8297
RCEP B	2027	2027	0	B!I8297
RCEP C	2022	2022	0	C!D8297
RCEP C	2023	2023	0	C!E8297
RCEP C	2024	2024	0	C!F8297
RCEP C	2025	2025	0	C!G8297
RCEP C	2026	2026	0	C!H8297
RCEP C	2027	2027	0	C!I8297
RCEP D	2022	2022	0	D!D8297
RCEP D	2023	2023	0	D!E8297
RCEP D	2024	2024	0	D!F8297
RCEP D	2025	2025	0	D!G8297
RCEP D	2026	2026	0	D!H8297
RCEP D	2027	2027	0	D!I8297
RCEP E	2022	2022	0	E!D8300
RCEP E	2023	2023	0	E!E8300
RCEP E	2024	2024	0	E!F8300
RCEP E	2025	2025	0	E!G8300
RCEP E	2026	2026	0	E!H8300
RCEP E	2027	2027	0	E!I8300
RCEP F	2022	2022	0	F!D8297
RCEP F	2023	2023	0	F!E8297
RCEP F	2024	2024	0	F!F8297
RCEP F	2025	2025	0	F!G8297
RCEP F	2026	2026	0	F!H8297

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I8297
VIFTA	2024	2024	4,3	VI!F7661
VIFTA	2025	2025	3.6	VI!G7661
VIFTA	2026	2026	2.9	VI!H7661
VIFTA	2027	2027	2.1	VI!I7661

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 5604.90 has 4 lines; 5604.90.10 is distinguished from its siblings by: Imitation catgut, of silk yarn.	5604.90.20 Rubber impregnated textile thread yarn; 5604.90.30 High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon; 5604.90.90 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

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 5604.90.10. 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 5604.90.10 was checked against BT2026 (cell BT2026!N8664), 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.