Vietnam Tariff Intelligence

HS 5301.10.00 detail

HS code	5301.10.00
Description	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock) / - Flax, raw or retted
Unit	kg
Generated	09/11/2026 00:16:32
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/53011000/

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!K8249
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N8249
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8249
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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-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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E7855
ATIGA	2022	2022	0	AT!E7808
ATIGA	2023	2023	0	AT!F7808
ATIGA	2024	2024	0	AT!G7808
ATIGA	2025	2025	0	AT!H7808
ATIGA	2026	2026	0	AT!I7808
ATIGA	2027	2027	0	AT!J7808
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7858
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7858
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7858

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7858
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7858
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7858
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7859
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7859
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7859
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7859
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7859
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7859
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7860
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7814
AIFTA	30/12/2022	2022	0	AI!F7822
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7822
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7822
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7822
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7822
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7822
VKFTA	2022	2022	0	VK!E7844
VKFTA	2023	2023	0	VK!F7844
VKFTA	2024	2024	0	VK!G7844
VKFTA	2025	2025	0	VK!H7844
VKFTA	2026	2026	0	VK!I7844
VKFTA	2027	2027	0	VK!J7844
VCFTA	2022	2022	0	VC!D7890
VCFTA	2023	2023	0	VC!E7890
VCFTA	2024	2024	0	VC!F7890

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7890
VCFTA	2026	2026	0	VC!H7890
VCFTA	2027	2027	0	VC!I7890
VN-EAEU	2022	2022	*	EAV!D7870
VN-EAEU	2023	2023	*	EAV!E7870
VN-EAEU	2024	2024	*	EAV!F7870
VN-EAEU	2025	2025	*	EAV!G7870
VN-EAEU	2026	2026	*	EAV!H7870
VN-EAEU	2027	2027	*	EAV!I7870
AHKFTA	2022	2022	0	AKH!D7883
AHKFTA	2023	2023	0	AKH!E7883
AHKFTA	2024	2024	0	AKH!F7883
AHKFTA	2025	2025	0	AKH!G7883
AHKFTA	2026	2026	0	AKH!H7883
AHKFTA	2027	2027	0	AKH!I7883
EVFTA	2022	2022	0	EV-NK!D7887
EVFTA	2023	2023	0	EV-NK!E7887
EVFTA	2024	2024	0	EV-NK!F7887
EVFTA	2025	2025	0	EV-NK!G7887
EVFTA	2026	2026	0	EV-NK!H7887
EVFTA	2027	2027	0	EV-NK!I7887
UKVFTA	2022	2022	0	UKV!D7888
UKVFTA	2023	2023	0	UKV!E7888
UKVFTA	2024	2024	0	UKV!F7888
UKVFTA	2025	2025	0	UKV!G7888
UKVFTA	2026	2026	0	UKV!H7888

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7888
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7838
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7838
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7838
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7838
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7838
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7838
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7838
RCEP A	2022	2022	0	RCEPT-A!D7875
RCEP A	2023	2023	0	RCEPT-A!E7875
RCEP A	2024	2024	0	RCEPT-A!F7875
RCEP A	2025	2025	0	RCEPT-A!G7875
RCEP A	2026	2026	0	RCEPT-A!H7875
RCEP A	2027	2027	0	RCEPT-A!I7875
RCEP B	2022	2022	0	B!D7875
RCEP B	2023	2023	0	B!E7875
RCEP B	2024	2024	0	B!F7875
RCEP B	2025	2025	0	B!G7875
RCEP B	2026	2026	0	B!H7875
RCEP B	2027	2027	0	B!I7875
RCEP C	2022	2022	0	C!D7875
RCEP C	2023	2023	0	C!E7875
RCEP C	2024	2024	0	C!F7875
RCEP C	2025	2025	0	C!G7875
RCEP C	2026	2026	0	C!H7875
RCEP C	2027	2027	0	C!I7875

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D7875
RCEP D	2023	2023	0	D!E7875
RCEP D	2024	2024	0	D!F7875
RCEP D	2025	2025	0	D!G7875
RCEP D	2026	2026	0	D!H7875
RCEP D	2027	2027	0	D!I7875
RCEP E	2022	2022	0	E!D7878
RCEP E	2023	2023	0	E!E7878
RCEP E	2024	2024	0	E!F7878
RCEP E	2025	2025	0	E!G7878
RCEP E	2026	2026	0	E!H7878
RCEP E	2027	2027	0	E!I7878
RCEP F	2022	2022	0	F!D7875
RCEP F	2023	2023	0	F!E7875
RCEP F	2024	2024	0	F!F7875
RCEP F	2025	2025	0	F!G7875
RCEP F	2026	2026	0	F!H7875
RCEP F	2027	2027	0	F!I7875
VIFTA	2024	2024	0	VI!F7275
VIFTA	2025	2025	0	VI!G7275
VIFTA	2026	2026	0	VI!H7275
VIFTA	2027	2027	0	VI!I7275

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	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
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 "*/5/8/10".		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 5301.10.00. 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 5301.10.00 was checked against BT2026 (cell BT2026!N8249), 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)
Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)

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.