Vietnam Tariff Intelligence

HS 5403.41.90 detail

HS code	5403.41.90
Description	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex / - Other yarn, multiple (folded) or cabled: / - - Of viscose rayon: / - - - Other
Unit	kg
Generated	08/11/2026 04:58:25
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/54034190/

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!K8367
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N8367
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8367
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	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!E7978

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E7932
ATIGA	2023	2023	0	AT!F7932
ATIGA	2024	2024	0	AT!G7932
ATIGA	2025	2025	0	AT!H7932
ATIGA	2026	2026	0	AT!I7932
ATIGA	2027	2027	0	AT!J7932
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7982
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7982
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7982
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7982
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7982
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7982
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7983
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7983
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7983
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7983
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7983
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7983
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7984
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7938
AIFTA	30/12/2022	2022	0	AI!F7945
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7945
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7945
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7945
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7945
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7945

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E7967
VKFTA	2023	2023	0	VK!F7967
VKFTA	2024	2024	0	VK!G7967
VKFTA	2025	2025	0	VK!H7967
VKFTA	2026	2026	0	VK!I7967
VKFTA	2027	2027	0	VK!J7967
VCFTA	2022	2022	0	VC!D8014
VCFTA	2023	2023	0	VC!E8014
VCFTA	2024	2024	0	VC!F8014
VCFTA	2025	2025	0	VC!G8014
VCFTA	2026	2026	0	VC!H8014
VCFTA	2027	2027	0	VC!I8014
VN-EAEU	2022	2022	0	EAV!D7994
VN-EAEU	2023	2023	0	EAV!E7994
VN-EAEU	2024	2024	0	EAV!F7994
VN-EAEU	2025	2025	0	EAV!G7994
VN-EAEU	2026	2026	0	EAV!H7994
VN-EAEU	2027	2027	0	EAV!I7994
AHKFTA	2022	2022	0	AKH!D8007
AHKFTA	2023	2023	0	AKH!E8007
AHKFTA	2024	2024	0	AKH!F8007
AHKFTA	2025	2025	0	AKH!G8007
AHKFTA	2026	2026	0	AKH!H8007
AHKFTA	2027	2027	0	AKH!I8007
EVFTA	2022	2022	0	EV-NK!D8011
EVFTA	2023	2023	0	EV-NK!E8011

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F8011
EVFTA	2025	2025	0	EV-NK!G8011
EVFTA	2026	2026	0	EV-NK!H8011
EVFTA	2027	2027	0	EV-NK!I8011
UKVFTA	2022	2022	0	UKV!D8011
UKVFTA	2023	2023	0	UKV!E8011
UKVFTA	2024	2024	0	UKV!F8011
UKVFTA	2025	2025	0	UKV!G8011
UKVFTA	2026	2026	0	UKV!H8011
UKVFTA	2027	2027	0	UKV!I8011
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7962
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7962
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7962
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7962
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7962
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7962
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7962
RCEP A	2022	2022	0	RCEPT-A!D7999
RCEP A	2023	2023	0	RCEPT-A!E7999
RCEP A	2024	2024	0	RCEPT-A!F7999
RCEP A	2025	2025	0	RCEPT-A!G7999
RCEP A	2026	2026	0	RCEPT-A!H7999
RCEP A	2027	2027	0	RCEPT-A!I7999
RCEP B	2022	2022	0	B!D7999
RCEP B	2023	2023	0	B!E7999
RCEP B	2024	2024	0	B!F7999

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G7999
RCEP B	2026	2026	0	B!H7999
RCEP B	2027	2027	0	B!I7999
RCEP C	2022	2022	0	C!D7999
RCEP C	2023	2023	0	C!E7999
RCEP C	2024	2024	0	C!F7999
RCEP C	2025	2025	0	C!G7999
RCEP C	2026	2026	0	C!H7999
RCEP C	2027	2027	0	C!I7999
RCEP D	2022	2022	0	D!D7999
RCEP D	2023	2023	0	D!E7999
RCEP D	2024	2024	0	D!F7999
RCEP D	2025	2025	0	D!G7999
RCEP D	2026	2026	0	D!H7999
RCEP D	2027	2027	0	D!I7999
RCEP E	2022	2022	0	E!D8002
RCEP E	2023	2023	0	E!E8002
RCEP E	2024	2024	0	E!F8002
RCEP E	2025	2025	0	E!G8002
RCEP E	2026	2026	0	E!H8002
RCEP E	2027	2027	0	E!I8002
RCEP F	2022	2022	0	F!D7999
RCEP F	2023	2023	0	F!E7999
RCEP F	2024	2024	0	F!F7999
RCEP F	2025	2025	0	F!G7999
RCEP F	2026	2026	0	F!H7999

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I7999
VIFTA	2024	2024	0	VI!F7386
VIFTA	2025	2025	0	VI!G7386
VIFTA	2026	2026	0	VI!H7386
VIFTA	2027	2027	0	VI!I7386

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 5403.41 has 2 lines; 5403.41.90 is distinguished from its siblings by: Other.	5403.41.10 Textured 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 5403.41.90. 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 0% for 5403.41.90 was checked against BT2026 (cell BT2026!N8367), 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.