Vietnam Tariff Intelligence

HS 5604.90.90 detail

HS code	5604.90.90
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: / - - Other
Unit	kg/m
Generated	03/11/2026 00:07:12
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/56049090/

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!K8667
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N8667
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8667
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/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!E8279
ATIGA	2022	2022	0	AT!E8233
ATIGA	2023	2023	0	AT!F8233
ATIGA	2024	2024	0	AT!G8233
ATIGA	2025	2025	0	AT!H8233
ATIGA	2026	2026	0	AT!I8233
ATIGA	2027	2027	0	AT!J8233
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8283
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8283
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8283

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8283
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8283
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8283
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8284
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8284
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8284
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8284
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8284
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8284
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8285
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8239
AIFTA	30/12/2022	2022	0	AI!F8246
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8246
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8246
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8246
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8246
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8246
VKFTA	2022	2022	0	VK!E8268
VKFTA	2023	2023	0	VK!F8268
VKFTA	2024	2024	0	VK!G8268
VKFTA	2025	2025	0	VK!H8268
VKFTA	2026	2026	0	VK!I8268
VKFTA	2027	2027	0	VK!J8268
VCFTA	2022	2022	0	VC!D8315
VCFTA	2023	2023	0	VC!E8315
VCFTA	2024	2024	0	VC!F8315

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G8315
VCFTA	2026	2026	0	VC!H8315
VCFTA	2027	2027	0	VC!I8315
VN-EAEU	2022	2022	0	EAV!D8295
VN-EAEU	2023	2023	0	EAV!E8295
VN-EAEU	2024	2024	0	EAV!F8295
VN-EAEU	2025	2025	0	EAV!G8295
VN-EAEU	2026	2026	0	EAV!H8295
VN-EAEU	2027	2027	0	EAV!I8295
AHKFTA	2022	2022	*	AKH!D8308
AHKFTA	2023	2023	*	AKH!E8308
AHKFTA	2024	2024	*	AKH!F8308
AHKFTA	2025	2025	*	AKH!G8308
AHKFTA	2026	2026	*	AKH!H8308
AHKFTA	2027	2027	*	AKH!I8308
EVFTA	2022	2022	0	EV-NK!D8312
EVFTA	2023	2023	0	EV-NK!E8312
EVFTA	2024	2024	0	EV-NK!F8312
EVFTA	2025	2025	0	EV-NK!G8312
EVFTA	2026	2026	0	EV-NK!H8312
EVFTA	2027	2027	0	EV-NK!I8312
UKVFTA	2022	2022	0	UKV!D8312
UKVFTA	2023	2023	0	UKV!E8312
UKVFTA	2024	2024	0	UKV!F8312
UKVFTA	2025	2025	0	UKV!G8312
UKVFTA	2026	2026	0	UKV!H8312

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I8312
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8263
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8263
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8263
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8263
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8263
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8263
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8263
RCEP A	2022	2022	0	RCEPT-A!D8300
RCEP A	2023	2023	0	RCEPT-A!E8300
RCEP A	2024	2024	0	RCEPT-A!F8300
RCEP A	2025	2025	0	RCEPT-A!G8300
RCEP A	2026	2026	0	RCEPT-A!H8300
RCEP A	2027	2027	0	RCEPT-A!I8300
RCEP B	2022	2022	0	B!D8300
RCEP B	2023	2023	0	B!E8300
RCEP B	2024	2024	0	B!F8300
RCEP B	2025	2025	0	B!G8300
RCEP B	2026	2026	0	B!H8300
RCEP B	2027	2027	0	B!I8300
RCEP C	2022	2022	0	C!D8300
RCEP C	2023	2023	0	C!E8300
RCEP C	2024	2024	0	C!F8300
RCEP C	2025	2025	0	C!G8300
RCEP C	2026	2026	0	C!H8300
RCEP C	2027	2027	0	C!I8300

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D8300
RCEP D	2023	2023	0	D!E8300
RCEP D	2024	2024	0	D!F8300
RCEP D	2025	2025	0	D!G8300
RCEP D	2026	2026	0	D!H8300
RCEP D	2027	2027	0	D!I8300
RCEP E	2022	2022	0	E!D8303
RCEP E	2023	2023	0	E!E8303
RCEP E	2024	2024	0	E!F8303
RCEP E	2025	2025	0	E!G8303
RCEP E	2026	2026	0	E!H8303
RCEP E	2027	2027	0	E!I8303
RCEP F	2022	2022	0	F!D8300
RCEP F	2023	2023	0	F!E8300
RCEP F	2024	2024	0	F!F8300
RCEP F	2025	2025	0	F!G8300
RCEP F	2026	2026	0	F!H8300
RCEP F	2027	2027	0	F!I8300
VIFTA	2024	2024	4.3	VI!F7664
VIFTA	2025	2025	3.6	VI!G7664
VIFTA	2026	2026	2.9	VI!H7664
VIFTA	2027	2027	2.1	VI!I7664

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 5604.90 has 4 lines; 5604.90.90 is distinguished from its siblings by: Other.	5604.90.10 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	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 5604.90.90. 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 5604.90.90 was checked against BT2026 (cell BT2026!N8667), 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.