Vietnam Tariff Intelligence

Detalle del SA 5407.61.90

Código SA	5407.61.90
Descripción	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04 / - Other woven fabrics, containing 85% or more by weight of polyester filaments: / - - Containing 85% or more by weight of non-textured polyester filaments: / - - - Other
Unidad	kg/m/m2
Generado	02/11/2026 11:02:35
Versión de datos	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Estado de verificación	Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.
Enlace	https://vietnamtariff.com/hs-code/54076190/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	18	18%	15/2023/QĐ-TTg	2023-07-15	BT2026!K8401
Preferencial (NMF)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N8401
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8401
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación		Sin datos			
Arancel de exportación CPTPP		Sin datos			
Arancel de exportación EVFTA		Sin datos			
Arancel de exportación UKVFTA		Sin datos			

Aranceles preferenciales especiales (TLC) – 2026

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado

AANZFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

VJEPA	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
AHKFTA	2	2%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	6.9	6,9%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		Sin datos	Sin datos		S	56/2026/NĐ-CP	Sin datos
VNCU		Sin datos	Sin datos		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Sin datos

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E8016
ATIGA	2022	2022	0	AT!E7970
ATIGA	2023	2023	0	AT!F7970
ATIGA	2024	2024	0	AT!G7970
ATIGA	2025	2025	0	AT!H7970
ATIGA	2026	2026	0	AT!I7970
ATIGA	2027	2027	0	AT!J7970
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8020
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8020
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8020
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8020

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8020
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8020
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8021
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8021
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8021
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8021
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8021
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8021
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8022
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7976
AIFTA	30/12/2022	2022	0	AI!F7983
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7983
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7983
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7983
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7983
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7983
VKFTA	2022	2022	0	VK!E8005
VKFTA	2023	2023	0	VK!F8005
VKFTA	2024	2024	0	VK!G8005
VKFTA	2025	2025	0	VK!H8005
VKFTA	2026	2026	0	VK!I8005
VKFTA	2027	2027	0	VK!J8005
VCFTA	2022	2022	2	VC!D8052
VCFTA	2023	2023	1	VC!E8052
VCFTA	2024	2024	0	VC!F8052
VCFTA	2025	2025	0	VC!G8052

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H8052
VCFTA	2027	2027	0	VC!I8052
VN-EAEU	2022	2022	0	EAV!D8032
VN-EAEU	2023	2023	0	EAV!E8032
VN-EAEU	2024	2024	0	EAV!F8032
VN-EAEU	2025	2025	0	EAV!G8032
VN-EAEU	2026	2026	0	EAV!H8032
VN-EAEU	2027	2027	0	EAV!I8032
AHKFTA	2022	2022	7	AKH!D8045
AHKFTA	2023	2023	5	AKH!E8045
AHKFTA	2024	2024	5	AKH!F8045
AHKFTA	2025	2025	2	AKH!G8045
AHKFTA	2026	2026	2	AKH!H8045
AHKFTA	2027	2027	0	AKH!I8045
EVFTA	2022	2022	0	EV-NK!D8049
EVFTA	2023	2023	0	EV-NK!E8049
EVFTA	2024	2024	0	EV-NK!F8049
EVFTA	2025	2025	0	EV-NK!G8049
EVFTA	2026	2026	0	EV-NK!H8049
EVFTA	2027	2027	0	EV-NK!I8049
UKVFTA	2022	2022	0	UKV!D8049
UKVFTA	2023	2023	0	UKV!E8049
UKVFTA	2024	2024	0	UKV!F8049
UKVFTA	2025	2025	0	UKV!G8049
UKVFTA	2026	2026	0	UKV!H8049
UKVFTA	2027	2027	0	UKV!I8049

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8000
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8000
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8000
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8000
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8000
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8000
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8000
RCEP A	2022	2022	0	RCEPT-A!D8037
RCEP A	2023	2023	0	RCEPT-A!E8037
RCEP A	2024	2024	0	RCEPT-A!F8037
RCEP A	2025	2025	0	RCEPT-A!G8037
RCEP A	2026	2026	0	RCEPT-A!H8037
RCEP A	2027	2027	0	RCEPT-A!I8037
RCEP B	2022	2022	0	B!D8037
RCEP B	2023	2023	0	B!E8037
RCEP B	2024	2024	0	B!F8037
RCEP B	2025	2025	0	B!G8037
RCEP B	2026	2026	0	B!H8037
RCEP B	2027	2027	0	B!I8037
RCEP C	2022	2022	0	C!D8037
RCEP C	2023	2023	0	C!E8037
RCEP C	2024	2024	0	C!F8037
RCEP C	2025	2025	0	C!G8037
RCEP C	2026	2026	0	C!H8037
RCEP C	2027	2027	0	C!I8037
RCEP D	2022	2022	0	D!D8037

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E8037
RCEP D	2024	2024	0	D!F8037
RCEP D	2025	2025	0	D!G8037
RCEP D	2026	2026	0	D!H8037
RCEP D	2027	2027	0	D!I8037
RCEP E	2022	2022	0	E!D8040
RCEP E	2023	2023	0	E!E8040
RCEP E	2024	2024	0	E!F8040
RCEP E	2025	2025	0	E!G8040
RCEP E	2026	2026	0	E!H8040
RCEP E	2027	2027	0	E!I8040
RCEP F	2022	2022	0	F!D8037
RCEP F	2023	2023	0	F!E8037
RCEP F	2024	2024	0	F!F8037
RCEP F	2025	2025	0	F!G8037
RCEP F	2026	2026	0	F!H8037
RCEP F	2027	2027	0	F!I8037
VIFTA	2024	2024	10.3	VI!F7420
VIFTA	2025	2025	8.6	VI!G7420
VIFTA	2026	2026	6.9	VI!H7420
VIFTA	2027	2027	5.1	VI!I7420

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrumento citado en la fuente; vigencia no verificada
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrumento citado en la fuente; vigencia no verificada
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.	Instrumento citado en la fuente; vigencia no verificada
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.	Instrumento citado en la fuente; vigencia no verificada
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 5407.61 has 2 lines; 5407.61.90 is distinguished from its siblings by: Other.	5407.61.10 Unbleached or bleached	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación
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.	No verificado – requiere comprobación
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).	No verificado – requiere comprobación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 5407.61.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	No verificado – requiere comprobación
DQ-001	GREEN	MFN rate present in the source	The MFN rate 12% for 5407.61.90 was checked against BT2026 (cell BT2026!N8401), 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.	Cotejado con el archivo arancelario de origen

Política de la partida

Política de la partida
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
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)

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.