Vietnam Tariff Intelligence

# Detalle del SA 5408.10.90

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|---|---|
| **Código SA** | 5408.10.90 |
| **Descripción** | Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05 / - Woven fabrics obtained from high tenacity yarn of viscose rayon: / - - Other |
| **Unidad** | kg/m/m2 |
| **Generado** | 05/11/2026 02:13:27 |
| **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/54081090/ |

## 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!K8423 |
| Preferencial (NMF) | 12 | 12% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N8423 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q8423 |
| 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 |
| 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 |
| 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 |
| ACFTA | 5 | 5% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AIFTA | 6 | 6% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 8 | 8% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 8 | 8% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

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|---|---|---|---|---|---|---|---|
| RCEP (Anexo E) | 8 | 8% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 8 | 8% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 6.9 | 6,9% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 8,3 | 8,3% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| AHKFTA | 12 | 12% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 12 | 12% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/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) | | 5 | AC!E8039 |
| ATIGA | 2022 | 2022 | 0 | AT!E7993 |
| ATIGA | 2023 | 2023 | 0 | AT!F7993 |
| ATIGA | 2024 | 2024 | 0 | AT!G7993 |
| ATIGA | 2025 | 2025 | 0 | AT!H7993 |
| ATIGA | 2026 | 2026 | 0 | AT!I7993 |
| ATIGA | 2027 | 2027 | 0 | AT!J7993 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E8043 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F8043 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G8043 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H8043 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I8043 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J8043 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E8044 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F8044 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G8044 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H8044 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I8044 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J8044 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F8045 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H7999 |
| AIFTA | 30/12/2022 | 2022 | 7 | AI!F8006 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 6.5 | AI!G8006 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 6 | AI!H8006 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 6 | AI!I8006 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 6 | AI!J8006 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 6 | AI!K8006 |
| VKFTA | 2022 | 2022 | 0 | VK!E8028 |
| VKFTA | 2023 | 2023 | 0 | VK!F8028 |
| VKFTA | 2024 | 2024 | 0 | VK!G8028 |
| VKFTA | 2025 | 2025 | 0 | VK!H8028 |
| VKFTA | 2026 | 2026 | 0 | VK!I8028 |
| VKFTA | 2027 | 2027 | 0 | VK!J8028 |
| VCFTA | 2022 | 2022 | 2 | VC!D8075 |
| VCFTA | 2023 | 2023 | 1 | VC!E8075 |
| VCFTA | 2024 | 2024 | 0 | VC!F8075 |
| VCFTA | 2025 | 2025 | 0 | VC!G8075 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H8075 |
| VCFTA | 2027 | 2027 | 0 | VC!I8075 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D8055 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E8055 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F8055 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G8055 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H8055 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I8055 |
| AHKFTA | 2022 | 2022 | 12 | AKH!D8068 |
| AHKFTA | 2023 | 2023 | 12 | AKH!E8068 |
| AHKFTA | 2024 | 2024 | 12 | AKH!F8068 |
| AHKFTA | 2025 | 2025 | 12 | AKH!G8068 |
| AHKFTA | 2026 | 2026 | 12 | AKH!H8068 |
| AHKFTA | 2027 | 2027 | 12 | AKH!I8068 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D8072 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E8072 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F8072 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G8072 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H8072 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I8072 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D8072 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E8072 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F8072 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G8072 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H8072 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I8072 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D8023 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E8023 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F8023 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G8023 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H8023 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I8023 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J8023 |
| RCEP A | 2022 | 2022 | 11,2 | RCEPT-A!D8060 |
| RCEP A | 2023 | 2023 | 10,4 | RCEPT-A!E8060 |
| RCEP A | 2024 | 2024 | 9,6 | RCEPT-A!F8060 |
| RCEP A | 2025 | 2025 | 8,8 | RCEPT-A!G8060 |
| RCEP A | 2026 | 2026 | 8 | RCEPT-A!H8060 |
| RCEP A | 2027 | 2027 | 7,2 | RCEPT-A!I8060 |
| RCEP B | 2022 | 2022 | 11,2 | B!D8060 |
| RCEP B | 2023 | 2023 | 10,4 | B!E8060 |
| RCEP B | 2024 | 2024 | 9,6 | B!F8060 |
| RCEP B | 2025 | 2025 | 8,8 | B!G8060 |
| RCEP B | 2026 | 2026 | 8 | B!H8060 |
| RCEP B | 2027 | 2027 | 7,2 | B!I8060 |
| RCEP C | 2022 | 2022 | 12 | C!D8060 |
| RCEP C | 2023 | 2023 | 12 | C!E8060 |
| RCEP C | 2024 | 2024 | 12 | C!F8060 |
| RCEP C | 2025 | 2025 | 12 | C!G8060 |
| RCEP C | 2026 | 2026 | 12 | C!H8060 |
| RCEP C | 2027 | 2027 | 12 | C!I8060 |
| RCEP D | 2022 | 2022 | 11,3 | D!D8060 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 10,5 | D!E8060 |
| RCEP D | 2024 | 2024 | 9,8 | D!F8060 |
| RCEP D | 2025 | 2025 | 9 | D!G8060 |
| RCEP D | 2026 | 2026 | 8,3 | D!H8060 |
| RCEP D | 2027 | 2027 | 7,5 | D!I8060 |
| RCEP E | 2022 | 2022 | 11,2 | E!D8063 |
| RCEP E | 2023 | 2023 | 10,4 | E!E8063 |
| RCEP E | 2024 | 2024 | 9,6 | E!F8063 |
| RCEP E | 2025 | 2025 | 8,8 | E!G8063 |
| RCEP E | 2026 | 2026 | 8 | E!H8063 |
| RCEP E | 2027 | 2027 | 7,2 | E!I8063 |
| RCEP F | 2022 | 2022 | 11,2 | F!D8060 |
| RCEP F | 2023 | 2023 | 10,4 | F!E8060 |
| RCEP F | 2024 | 2024 | 9,6 | F!F8060 |
| RCEP F | 2025 | 2025 | 8,8 | F!G8060 |
| RCEP F | 2026 | 2026 | 8 | F!H8060 |
| RCEP F | 2027 | 2027 | 7,2 | F!I8060 |
| VIFTA | 2024 | 2024 | 10.3 | VI!F7442 |
| VIFTA | 2025 | 2025 | 8.6 | VI!G7442 |
| VIFTA | 2026 | 2026 | 6.9 | VI!H7442 |
| VIFTA | 2027 | 2027 | 5.1 | VI!I7442 |

## 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 |
| FTA-013 | YELLOW | FTA rate not lower than MFN | AHKFTA 12%, RCEP (Anexo C) 12%: the preferential rate is equal to or higher than the MFN rate (12%) in the source tariff – claiming the FTA brings no saving. | MFN 12% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | No verificado – requiere comprobación |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 5408.10 has 2 lines; 5408.10.90 is distinguished from its siblings by: Other. | 5408.10.10 Unbleached | 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 5408.10.90. 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 5408.10.90 was checked against BT2026 (cell BT2026!N8423), 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.