

Détail du SH 5401.20.10

|                        |                                                                                                                                      |
|------------------------|--------------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 5401.20.10                                                                                                                           |
| Description            | Sewing thread of man-made filaments, whether or not put up for retail sale / - Of artificial filaments: / - - Put up for retail sale |
| Unité                  | kg/m                                                                                                                                 |
| Généré le              | 31/10/2026 08:52:59                                                                                                                  |
| Version des données    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                           |
| Statut de vérification | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée.     |
| Lien                   | <a href="https://vietnamtariff.com/hs-code/54012010/">https://vietnamtariff.com/hs-code/54012010/</a>                                |

Taxes applicables en 2026

| Régime tarifaire              | Valeur source | Taux                    | Base juridique | en vigueur | Source       |
|-------------------------------|---------------|-------------------------|----------------|------------|--------------|
| Droit d'importation ordinaire | 7.5           | 7,5%                    | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K8310 |
| Préférentiel (NPF)            | 5             | 5%                      | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N8310 |
| TVA                           | 8/10          | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q8310 |
| Taxe spéciale de consommation |               | Aucune donnée           |                |            |              |
| Taxe environnementale         |               | Aucune donnée           |                |            |              |
| Droit d'exportation           |               | Aucune donnée           |                |            |              |
| Taux à l'exportation CPTPP    |               | Aucune donnée           |                |            |              |
| Taux à l'exportation EVFTA    |               | Aucune donnée           |                |            |              |
| Taux à l'exportation UKVFTA   |               | Aucune donnée           |                |            |              |

Taux préférentiels spéciaux (ALE) - 2026

| FTA     | Valeur source | Taux | Base des données          | Période                                | Preuve de l'origine | Base juridique | Statut     |
|---------|---------------|------|---------------------------|----------------------------------------|---------------------|----------------|------------|
| AANZFTA | 0             | 0%   | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                | 121/2022/NĐ-CP | Ad valorem |

| FTA             | Valeur source | Taux | Base des données       | Période                                | Preuve de l'origine               | Base juridique | Statut     |
|-----------------|---------------|------|------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA           | 0             | 0%   | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AIFTA           | 0             | 0%   | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| AJCEP           | 0             | 0%   | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA           | 0             | 0%   | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA           | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP           | 0             | 0%   | Tarif consolidé BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA           | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA          | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| VCFTA           | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |

| FTA     | Valeur source | Taux          | Base des données       | Période               | Preuve de l'origine   | Base juridique | Statut        |
|---------|---------------|---------------|------------------------|-----------------------|-----------------------|----------------|---------------|
| VJEPA   | 0             | 0%            | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem    |
| VKFTA   | 0             | 0%            | Tarif consolidé BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad valorem    |
| VN-EAEU | 0             | 0%            | Tarif consolidé BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad valorem    |
| VN-LAO  | 0             | 0%            | Tarif consolidé BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad valorem    |
| AHKFTA  | 1             | 1%            | Tarif consolidé BT2026 | 2026                  | AHK                   | 123/2022/NĐ-CP | Ad valorem    |
| VIFTA   | 2.9           | 2,9%          | Tarif consolidé BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad valorem    |
| VN-CAM  |               | Aucune donnée | Aucune donnée          |                       | S                     | 56/2026/NĐ-CP  | Aucune donnée |
| VNCU    |               | Aucune donnée | Aucune donnée          |                       | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |

### Historique des taux / démantèlement par année

| FTA   | Période                                | Année | Valeur source | Source   |
|-------|----------------------------------------|-------|---------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AC!E7919 |
| ATIGA | 2022                                   | 2022  | 0             | AT!E7872 |
| ATIGA | 2023                                   | 2023  | 0             | AT!F7872 |
| ATIGA | 2024                                   | 2024  | 0             | AT!G7872 |
| ATIGA | 2025                                   | 2025  | 0             | AT!H7872 |
| ATIGA | 2026                                   | 2026  | 0             | AT!I7872 |
| ATIGA | 2027                                   | 2027  | 0             | AT!J7872 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022  | 0             | AJ!E7922 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023  | 0             | AJ!F7922 |

| FTA     | Période                                | Année | Valeur source | Source     |
|---------|----------------------------------------|-------|---------------|------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | AJ!G7922   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | AJ!H7922   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | AJ!I7922   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | AJ!J7922   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022  | 0             | VJ!E7923   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023  | 0             | VJ!F7923   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | VJ!G7923   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | VJ!H7923   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | VJ!I7923   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | VJ!J7923   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AK!F7924   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AANZ!H7878 |
| AIFTA   | 30/12/2022                             | 2022  | 0             | AI!F7886   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023  | 0             | AI!G7886   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024  | 0             | AI!H7886   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025  | 0             | AI!I7886   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026  | 0             | AI!J7886   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027  | 0             | AI!K7886   |
| VKFTA   | 2022                                   | 2022  | 0             | VK!E7908   |
| VKFTA   | 2023                                   | 2023  | 0             | VK!F7908   |
| VKFTA   | 2024                                   | 2024  | 0             | VK!G7908   |
| VKFTA   | 2025                                   | 2025  | 0             | VK!H7908   |
| VKFTA   | 2026                                   | 2026  | 0             | VK!I7908   |
| VKFTA   | 2027                                   | 2027  | 0             | VK!J7908   |
| VCFTA   | 2022                                   | 2022  | 0             | VC!D7954   |
| VCFTA   | 2023                                   | 2023  | 0             | VC!E7954   |

| FTA     | Période | Année | Valeur source | Source      |
|---------|---------|-------|---------------|-------------|
| VCFTA   | 2024    | 2024  | 0             | VC!F7954    |
| VCFTA   | 2025    | 2025  | 0             | VC!G7954    |
| VCFTA   | 2026    | 2026  | 0             | VC!H7954    |
| VCFTA   | 2027    | 2027  | 0             | VC!I7954    |
| VN-EAEU | 2022    | 2022  | 0             | EAV!D7934   |
| VN-EAEU | 2023    | 2023  | 0             | EAV!E7934   |
| VN-EAEU | 2024    | 2024  | 0             | EAV!F7934   |
| VN-EAEU | 2025    | 2025  | 0             | EAV!G7934   |
| VN-EAEU | 2026    | 2026  | 0             | EAV!H7934   |
| VN-EAEU | 2027    | 2027  | 0             | EAV!I7934   |
| AHKFTA  | 2022    | 2022  | 3             | AKH!D7947   |
| AHKFTA  | 2023    | 2023  | 2             | AKH!E7947   |
| AHKFTA  | 2024    | 2024  | 2             | AKH!F7947   |
| AHKFTA  | 2025    | 2025  | 1             | AKH!G7947   |
| AHKFTA  | 2026    | 2026  | 1             | AKH!H7947   |
| AHKFTA  | 2027    | 2027  | 0             | AKH!I7947   |
| EVFTA   | 2022    | 2022  | 0             | EV-NK!D7951 |
| EVFTA   | 2023    | 2023  | 0             | EV-NK!E7951 |
| EVFTA   | 2024    | 2024  | 0             | EV-NK!F7951 |
| EVFTA   | 2025    | 2025  | 0             | EV-NK!G7951 |
| EVFTA   | 2026    | 2026  | 0             | EV-NK!H7951 |
| EVFTA   | 2027    | 2027  | 0             | EV-NK!I7951 |
| UKVFTA  | 2022    | 2022  | 0             | UKV!D7952   |
| UKVFTA  | 2023    | 2023  | 0             | UKV!E7952   |
| UKVFTA  | 2024    | 2024  | 0             | UKV!F7952   |
| UKVFTA  | 2025    | 2025  | 0             | UKV!G7952   |

| FTA    | Période | Année          | Valeur source | Source        |
|--------|---------|----------------|---------------|---------------|
| UKVFTA | 2026    | 2026           | 0             | UKV!H7952     |
| UKVFTA | 2027    | 2027           | 0             | UKV!I7952     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0             | CPTPP!D7902   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0             | CPTPP!E7902   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0             | CPTPP!F7902   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0             | CPTPP!G7902   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0             | CPTPP!H7902   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0             | CPTPP!I7902   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0             | CPTPP!J7902   |
| RCEP A | 2022    | 2022           | 0             | RCEPT-A!D7939 |
| RCEP A | 2023    | 2023           | 0             | RCEPT-A!E7939 |
| RCEP A | 2024    | 2024           | 0             | RCEPT-A!F7939 |
| RCEP A | 2025    | 2025           | 0             | RCEPT-A!G7939 |
| RCEP A | 2026    | 2026           | 0             | RCEPT-A!H7939 |
| RCEP A | 2027    | 2027           | 0             | RCEPT-A!I7939 |
| RCEP B | 2022    | 2022           | 0             | B!D7939       |
| RCEP B | 2023    | 2023           | 0             | B!E7939       |
| RCEP B | 2024    | 2024           | 0             | B!F7939       |
| RCEP B | 2025    | 2025           | 0             | B!G7939       |
| RCEP B | 2026    | 2026           | 0             | B!H7939       |
| RCEP B | 2027    | 2027           | 0             | B!I7939       |
| RCEP C | 2022    | 2022           | 0             | C!D7939       |
| RCEP C | 2023    | 2023           | 0             | C!E7939       |
| RCEP C | 2024    | 2024           | 0             | C!F7939       |
| RCEP C | 2025    | 2025           | 0             | C!G7939       |
| RCEP C | 2026    | 2026           | 0             | C!H7939       |

| FTA    | Période | Année | Valeur source | Source   |
|--------|---------|-------|---------------|----------|
| RCEP C | 2027    | 2027  | 0             | C!I7939  |
| RCEP D | 2022    | 2022  | 0             | D!D7939  |
| RCEP D | 2023    | 2023  | 0             | D!E7939  |
| RCEP D | 2024    | 2024  | 0             | D!F7939  |
| RCEP D | 2025    | 2025  | 0             | D!G7939  |
| RCEP D | 2026    | 2026  | 0             | D!H7939  |
| RCEP D | 2027    | 2027  | 0             | D!I7939  |
| RCEP E | 2022    | 2022  | 0             | E!D7942  |
| RCEP E | 2023    | 2023  | 0             | E!E7942  |
| RCEP E | 2024    | 2024  | 0             | E!F7942  |
| RCEP E | 2025    | 2025  | 0             | E!G7942  |
| RCEP E | 2026    | 2026  | 0             | E!H7942  |
| RCEP E | 2027    | 2027  | 0             | E!I7942  |
| RCEP F | 2022    | 2022  | 0             | F!D7939  |
| RCEP F | 2023    | 2023  | 0             | F!E7939  |
| RCEP F | 2024    | 2024  | 0             | F!F7939  |
| RCEP F | 2025    | 2025  | 0             | F!G7939  |
| RCEP F | 2026    | 2026  | 0             | F!H7939  |
| RCEP F | 2027    | 2027  | 0             | F!I7939  |
| VIFTA  | 2024    | 2024  | 4.3           | VI!F7329 |
| VIFTA  | 2025    | 2025  | 3.6           | VI!G7329 |
| VIFTA  | 2026    | 2026  | 2.9           | VI!H7329 |
| VIFTA  | 2027    | 2027  | 2.1           | VI!I7329 |

### Conseils et avertissements

---

| Code de risque | Niveau | Nom du risque                                              | Description                                                                                                                                   | Données liées       | Référence juridique            | Action recommandée                                                                                       | Statut de vérification                            |
|----------------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 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.                   | Texte cité dans la source ; validité non vérifiée |
| 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.                                                                         | Texte cité dans la source ; validité non vérifiée |
| HS-003         | YELLOW | Classification Review Required – similar lines exist       | Subheading 5401.20 has 2 lines; 5401.20.10 is distinguished from its siblings by: Put up for retail sale.                                     | 5401.20.90<br>Other | 31/2022/TT-BTC                 | Verify the distinguishing features; consider an advance classification ruling if uncertain.              | Non vérifié – contrôle nécessaire                 |
| 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.                                           | Non vérifié – contrôle nécessaire                 |
| 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).          | Non vérifié – contrôle nécessaire                 |
| TR-004         | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 5401.20.10. This does NOT mean there is no risk.                                                  |                     |                                | Check the MOIT Trade Remedies Authority database.                                                        | Non vérifié – contrôle nécessaire                 |
| DQ-001         | GREEN  | MFN rate present in the source                             | The MFN rate 5% for 5401.20.10 was checked against BT2026 (cell BT2026!N8310), 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. | Vérifié par rapport au fichier tarifaire source   |

## Politique de l'article

| Politique de l'article                                                                                      |
|-------------------------------------------------------------------------------------------------------------|
| 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)                             |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.