

Détail du SH 5604.90.20

|                        |                                                                                                                                                                                                                                   |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 5604.90.20                                                                                                                                                                                                                        |
| 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: / - - Rubber impregnated textile thread yarn |
| Unité                  | kg/m                                                                                                                                                                                                                              |
| Généré le              | 30/10/2026 23:09:43                                                                                                                                                                                                               |
| 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/56049020/">https://vietnamtariff.com/hs-code/56049020/</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!K8665 |
| Préférentiel (NPF)            | 5             | 5%                      | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N8665 |
| TVA                           | 8/10          | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q8665 |
| 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 (môt 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 |
| AHKFTA          | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | AHK                               | 123/2022/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 |

| FTA     | Valeur source | Taux          | Base des données       | Période               | Preuve de l'origine   | Base juridique | Statut        |
|---------|---------------|---------------|------------------------|-----------------------|-----------------------|----------------|---------------|
| VCFTA   | 0             | 0%            | Tarif consolidé BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad valorem    |
| 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    |
| 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!E8277 |
| ATIGA | 2022                                   | 2022  | 0             | AT!E8231 |
| ATIGA | 2023                                   | 2023  | 0             | AT!F8231 |
| ATIGA | 2024                                   | 2024  | 0             | AT!G8231 |
| ATIGA | 2025                                   | 2025  | 0             | AT!H8231 |
| ATIGA | 2026                                   | 2026  | 0             | AT!I8231 |
| ATIGA | 2027                                   | 2027  | 0             | AT!J8231 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022  | 0             | AJ!E8281 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023  | 0             | AJ!F8281 |

| FTA     | Période                                | Année | Valeur source | Source     |
|---------|----------------------------------------|-------|---------------|------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | AJ!G8281   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | AJ!H8281   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | AJ!I8281   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | AJ!J8281   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022  | 0             | VJ!E8282   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023  | 0             | VJ!F8282   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | VJ!G8282   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | VJ!H8282   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | VJ!I8282   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | VJ!J8282   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AK!F8283   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AANZ!H8237 |
| AIFTA   | 30/12/2022                             | 2022  | 0             | AI!F8244   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023  | 0             | AI!G8244   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024  | 0             | AI!H8244   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025  | 0             | AI!I8244   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026  | 0             | AI!J8244   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027  | 0             | AI!K8244   |
| VKFTA   | 2022                                   | 2022  | 0             | VK!E8266   |
| VKFTA   | 2023                                   | 2023  | 0             | VK!F8266   |
| VKFTA   | 2024                                   | 2024  | 0             | VK!G8266   |
| VKFTA   | 2025                                   | 2025  | 0             | VK!H8266   |
| VKFTA   | 2026                                   | 2026  | 0             | VK!I8266   |
| VKFTA   | 2027                                   | 2027  | 0             | VK!J8266   |
| VCFTA   | 2022                                   | 2022  | 0             | VC!D8313   |
| VCFTA   | 2023                                   | 2023  | 0             | VC!E8313   |

| FTA     | Période | Année | Valeur source | Source      |
|---------|---------|-------|---------------|-------------|
| VCFTA   | 2024    | 2024  | 0             | VC!F8313    |
| VCFTA   | 2025    | 2025  | 0             | VC!G8313    |
| VCFTA   | 2026    | 2026  | 0             | VC!H8313    |
| VCFTA   | 2027    | 2027  | 0             | VC!I8313    |
| VN-EAEU | 2022    | 2022  | 0             | EAV!D8293   |
| VN-EAEU | 2023    | 2023  | 0             | EAV!E8293   |
| VN-EAEU | 2024    | 2024  | 0             | EAV!F8293   |
| VN-EAEU | 2025    | 2025  | 0             | EAV!G8293   |
| VN-EAEU | 2026    | 2026  | 0             | EAV!H8293   |
| VN-EAEU | 2027    | 2027  | 0             | EAV!I8293   |
| AHKFTA  | 2022    | 2022  | 0             | AKH!D8306   |
| AHKFTA  | 2023    | 2023  | 0             | AKH!E8306   |
| AHKFTA  | 2024    | 2024  | 0             | AKH!F8306   |
| AHKFTA  | 2025    | 2025  | 0             | AKH!G8306   |
| AHKFTA  | 2026    | 2026  | 0             | AKH!H8306   |
| AHKFTA  | 2027    | 2027  | 0             | AKH!I8306   |
| EVFTA   | 2022    | 2022  | 0             | EV-NK!D8310 |
| EVFTA   | 2023    | 2023  | 0             | EV-NK!E8310 |
| EVFTA   | 2024    | 2024  | 0             | EV-NK!F8310 |
| EVFTA   | 2025    | 2025  | 0             | EV-NK!G8310 |
| EVFTA   | 2026    | 2026  | 0             | EV-NK!H8310 |
| EVFTA   | 2027    | 2027  | 0             | EV-NK!I8310 |
| UKVFTA  | 2022    | 2022  | 0             | UKV!D8310   |
| UKVFTA  | 2023    | 2023  | 0             | UKV!E8310   |
| UKVFTA  | 2024    | 2024  | 0             | UKV!F8310   |
| UKVFTA  | 2025    | 2025  | 0             | UKV!G8310   |

| FTA    | Période | Année          | Valeur source | Source        |
|--------|---------|----------------|---------------|---------------|
| UKVFTA | 2026    | 2026           | 0             | UKV!H8310     |
| UKVFTA | 2027    | 2027           | 0             | UKV!I8310     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0             | CPTPP!D8261   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0             | CPTPP!E8261   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0             | CPTPP!F8261   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0             | CPTPP!G8261   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0             | CPTPP!H8261   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0             | CPTPP!I8261   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0             | CPTPP!J8261   |
| RCEP A | 2022    | 2022           | 0             | RCEPT-A!D8298 |
| RCEP A | 2023    | 2023           | 0             | RCEPT-A!E8298 |
| RCEP A | 2024    | 2024           | 0             | RCEPT-A!F8298 |
| RCEP A | 2025    | 2025           | 0             | RCEPT-A!G8298 |
| RCEP A | 2026    | 2026           | 0             | RCEPT-A!H8298 |
| RCEP A | 2027    | 2027           | 0             | RCEPT-A!I8298 |
| RCEP B | 2022    | 2022           | 0             | B!D8298       |
| RCEP B | 2023    | 2023           | 0             | B!E8298       |
| RCEP B | 2024    | 2024           | 0             | B!F8298       |
| RCEP B | 2025    | 2025           | 0             | B!G8298       |
| RCEP B | 2026    | 2026           | 0             | B!H8298       |
| RCEP B | 2027    | 2027           | 0             | B!I8298       |
| RCEP C | 2022    | 2022           | 0             | C!D8298       |
| RCEP C | 2023    | 2023           | 0             | C!E8298       |
| RCEP C | 2024    | 2024           | 0             | C!F8298       |
| RCEP C | 2025    | 2025           | 0             | C!G8298       |
| RCEP C | 2026    | 2026           | 0             | C!H8298       |

| FTA    | Période | Année | Valeur source | Source   |
|--------|---------|-------|---------------|----------|
| RCEP C | 2027    | 2027  | 0             | C!I8298  |
| RCEP D | 2022    | 2022  | 0             | D!D8298  |
| RCEP D | 2023    | 2023  | 0             | D!E8298  |
| RCEP D | 2024    | 2024  | 0             | D!F8298  |
| RCEP D | 2025    | 2025  | 0             | D!G8298  |
| RCEP D | 2026    | 2026  | 0             | D!H8298  |
| RCEP D | 2027    | 2027  | 0             | D!I8298  |
| RCEP E | 2022    | 2022  | 0             | E!D8301  |
| RCEP E | 2023    | 2023  | 0             | E!E8301  |
| RCEP E | 2024    | 2024  | 0             | E!F8301  |
| RCEP E | 2025    | 2025  | 0             | E!G8301  |
| RCEP E | 2026    | 2026  | 0             | E!H8301  |
| RCEP E | 2027    | 2027  | 0             | E!I8301  |
| RCEP F | 2022    | 2022  | 0             | F!D8298  |
| RCEP F | 2023    | 2023  | 0             | F!E8298  |
| RCEP F | 2024    | 2024  | 0             | F!F8298  |
| RCEP F | 2025    | 2025  | 0             | F!G8298  |
| RCEP F | 2026    | 2026  | 0             | F!H8298  |
| RCEP F | 2027    | 2027  | 0             | F!I8298  |
| VIFTA  | 2024    | 2024  | 4.3           | VI!F7662 |
| VIFTA  | 2025    | 2025  | 3.6           | VI!G7662 |
| VIFTA  | 2026    | 2026  | 2.9           | VI!H7662 |
| VIFTA  | 2027    | 2027  | 2.1           | VI!I7662 |

### Conseils et avertissements

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| Code de risque | Niveau | Nom du risque                                              | Description                                                                                                                                   | Données liées                                                                                                                                              | Référence juridique            | Action recommandée                                                                                       | Statut de vérification                            |
|----------------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 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 5604.90 has 4 lines; 5604.90.20 is distinguished from its siblings by: Rubber impregnated textile thread yarn.                     | 5604.90.10 Imitation catgut, of silk yarn; 5604.90.30 High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon; 5604.90.90 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 5604.90.20. 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 5604.90.20 was checked against BT2026 (cell BT2026!N8665), 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)

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.