Vietnam Tariff Intelligence

HS 5004.00.00 detail

HS code	5004.00.00
Description	Silk yarn (other than yarn spun from silk waste) not put up for retail sale
Unit	kg
Generated	04/11/2026 03:37:16
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://vietnamtariff.com/hs-code/50040000/

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!K7950
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N7950
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7950
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E7535
ATIGA	2022	2022	0	AT!E7488

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F7488
ATIGA	2024	2024	0	AT!G7488
ATIGA	2025	2025	0	AT!H7488
ATIGA	2026	2026	0	AT!I7488
ATIGA	2027	2027	0	AT!J7488
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7538
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7538
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7538
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7538
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7538
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7538
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7539
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7539
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7539
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7539
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7539
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7539
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7540
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7494
AIFTA	30/12/2022	2022	0	AI!F7502
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7502
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7502
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7502
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7502
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7502
VKFTA	2022	2022	0	VK!E7524

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F7524
VKFTA	2024	2024	0	VK!G7524
VKFTA	2025	2025	0	VK!H7524
VKFTA	2026	2026	0	VK!I7524
VKFTA	2027	2027	0	VK!J7524
VCFTA	2022	2022	0	VC!D7570
VCFTA	2023	2023	0	VC!E7570
VCFTA	2024	2024	0	VC!F7570
VCFTA	2025	2025	0	VC!G7570
VCFTA	2026	2026	0	VC!H7570
VCFTA	2027	2027	0	VC!I7570
VN-EAEU	2022	2022	0	EAV!D7550
VN-EAEU	2023	2023	0	EAV!E7550
VN-EAEU	2024	2024	0	EAV!F7550
VN-EAEU	2025	2025	0	EAV!G7550
VN-EAEU	2026	2026	0	EAV!H7550
VN-EAEU	2027	2027	0	EAV!I7550
AHKFTA	2022	2022	3	AKH!D7563
AHKFTA	2023	2023	2	AKH!E7563
AHKFTA	2024	2024	2	AKH!F7563
AHKFTA	2025	2025	1	AKH!G7563
AHKFTA	2026	2026	1	AKH!H7563
AHKFTA	2027	2027	0	AKH!I7563
EVFTA	2022	2022	0	EV-NK!D7567
EVFTA	2023	2023	0	EV-NK!E7567
EVFTA	2024	2024	0	EV-NK!F7567

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G7567
EVFTA	2026	2026	0	EV-NK!H7567
EVFTA	2027	2027	0	EV-NK!I7567
UKVFTA	2022	2022	0	UKV!D7568
UKVFTA	2023	2023	0	UKV!E7568
UKVFTA	2024	2024	0	UKV!F7568
UKVFTA	2025	2025	0	UKV!G7568
UKVFTA	2026	2026	0	UKV!H7568
UKVFTA	2027	2027	0	UKV!I7568
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7518
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7518
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7518
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7518
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7518
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7518
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7518
RCEP A	2022	2022	0	RCEPT-A!D7555
RCEP A	2023	2023	0	RCEPT-A!E7555
RCEP A	2024	2024	0	RCEPT-A!F7555
RCEP A	2025	2025	0	RCEPT-A!G7555
RCEP A	2026	2026	0	RCEPT-A!H7555
RCEP A	2027	2027	0	RCEPT-A!I7555
RCEP B	2022	2022	0	B!D7555
RCEP B	2023	2023	0	B!E7555
RCEP B	2024	2024	0	B!F7555
RCEP B	2025	2025	0	B!G7555

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H7555
RCEP B	2027	2027	0	B!I7555
RCEP C	2022	2022	0	C!D7555
RCEP C	2023	2023	0	C!E7555
RCEP C	2024	2024	0	C!F7555
RCEP C	2025	2025	0	C!G7555
RCEP C	2026	2026	0	C!H7555
RCEP C	2027	2027	0	C!I7555
RCEP D	2022	2022	0	D!D7555
RCEP D	2023	2023	0	D!E7555
RCEP D	2024	2024	0	D!F7555
RCEP D	2025	2025	0	D!G7555
RCEP D	2026	2026	0	D!H7555
RCEP D	2027	2027	0	D!I7555
RCEP E	2022	2022	0	E!D7558
RCEP E	2023	2023	0	E!E7558
RCEP E	2024	2024	0	E!F7558
RCEP E	2025	2025	0	E!G7558
RCEP E	2026	2026	0	E!H7558
RCEP E	2027	2027	0	E!I7558
RCEP F	2022	2022	0	F!D7555
RCEP F	2023	2023	0	F!E7555
RCEP F	2024	2024	0	F!F7555
RCEP F	2025	2025	0	F!G7555
RCEP F	2026	2026	0	F!H7555
RCEP F	2027	2027	0	F!I7555

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4.3	VI!F6982
VIFTA	2025	2025	3.6	VI!G6982
VIFTA	2026	2026	2.9	VI!H6982
VIFTA	2027	2027	2.1	VI!I6982

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
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 5004.00.00. 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 5004.00.00 was checked against BT2026 (cell BT2026!N7950), 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.