Vietnam Tariff Intelligence

HS 5401.20.90 detail

HS code	5401.20.90
Description	Sewing thread of man-made filaments, whether or not put up for retail sale / - Of artificial filaments: / - - Other
Unit	kg/m
Generated	04/11/2026 21:50:03
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/54012090/

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!K8311
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N8311
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8311
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!E7920
ATIGA	2022	2022	0	AT!E7873

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F7873
ATIGA	2024	2024	0	AT!G7873
ATIGA	2025	2025	0	AT!H7873
ATIGA	2026	2026	0	AT!I7873
ATIGA	2027	2027	0	AT!J7873
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7923
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7923
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7923
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7923
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7923
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7923
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7924
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7924
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7924
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7924
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7924
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7924
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7925
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7879
AIFTA	30/12/2022	2022	0	AI!F7887
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7887
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7887
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7887
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7887
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7887
VKFTA	2022	2022	0	VK!E7909

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F7909
VKFTA	2024	2024	0	VK!G7909
VKFTA	2025	2025	0	VK!H7909
VKFTA	2026	2026	0	VK!I7909
VKFTA	2027	2027	0	VK!J7909
VCFTA	2022	2022	0	VC!D7955
VCFTA	2023	2023	0	VC!E7955
VCFTA	2024	2024	0	VC!F7955
VCFTA	2025	2025	0	VC!G7955
VCFTA	2026	2026	0	VC!H7955
VCFTA	2027	2027	0	VC!I7955
VN-EAEU	2022	2022	0	EAV!D7935
VN-EAEU	2023	2023	0	EAV!E7935
VN-EAEU	2024	2024	0	EAV!F7935
VN-EAEU	2025	2025	0	EAV!G7935
VN-EAEU	2026	2026	0	EAV!H7935
VN-EAEU	2027	2027	0	EAV!I7935
AHKFTA	2022	2022	3	AKH!D7948
AHKFTA	2023	2023	2	AKH!E7948
AHKFTA	2024	2024	2	AKH!F7948
AHKFTA	2025	2025	1	AKH!G7948
AHKFTA	2026	2026	1	AKH!H7948
AHKFTA	2027	2027	0	AKH!I7948
EVFTA	2022	2022	0	EV-NK!D7952
EVFTA	2023	2023	0	EV-NK!E7952
EVFTA	2024	2024	0	EV-NK!F7952

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G7952
EVFTA	2026	2026	0	EV-NK!H7952
EVFTA	2027	2027	0	EV-NK!I7952
UKVFTA	2022	2022	0	UKV!D7953
UKVFTA	2023	2023	0	UKV!E7953
UKVFTA	2024	2024	0	UKV!F7953
UKVFTA	2025	2025	0	UKV!G7953
UKVFTA	2026	2026	0	UKV!H7953
UKVFTA	2027	2027	0	UKV!I7953
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7903
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7903
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7903
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7903
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7903
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7903
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7903
RCEP A	2022	2022	0	RCEPT-A!D7940
RCEP A	2023	2023	0	RCEPT-A!E7940
RCEP A	2024	2024	0	RCEPT-A!F7940
RCEP A	2025	2025	0	RCEPT-A!G7940
RCEP A	2026	2026	0	RCEPT-A!H7940
RCEP A	2027	2027	0	RCEPT-A!I7940
RCEP B	2022	2022	0	B!D7940
RCEP B	2023	2023	0	B!E7940
RCEP B	2024	2024	0	B!F7940
RCEP B	2025	2025	0	B!G7940

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H7940
RCEP B	2027	2027	0	B!I7940
RCEP C	2022	2022	0	C!D7940
RCEP C	2023	2023	0	C!E7940
RCEP C	2024	2024	0	C!F7940
RCEP C	2025	2025	0	C!G7940
RCEP C	2026	2026	0	C!H7940
RCEP C	2027	2027	0	C!I7940
RCEP D	2022	2022	0	D!D7940
RCEP D	2023	2023	0	D!E7940
RCEP D	2024	2024	0	D!F7940
RCEP D	2025	2025	0	D!G7940
RCEP D	2026	2026	0	D!H7940
RCEP D	2027	2027	0	D!I7940
RCEP E	2022	2022	0	E!D7943
RCEP E	2023	2023	0	E!E7943
RCEP E	2024	2024	0	E!F7943
RCEP E	2025	2025	0	E!G7943
RCEP E	2026	2026	0	E!H7943
RCEP E	2027	2027	0	E!I7943
RCEP F	2022	2022	0	F!D7940
RCEP F	2023	2023	0	F!E7940
RCEP F	2024	2024	0	F!F7940
RCEP F	2025	2025	0	F!G7940
RCEP F	2026	2026	0	F!H7940
RCEP F	2027	2027	0	F!I7940

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4.3	VI!F7330
VIFTA	2025	2025	3.6	VI!G7330
VIFTA	2026	2026	2.9	VI!H7330
VIFTA	2027	2027	2.1	VI!I7330

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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.	Instrument cited in source; validity not verified
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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 5401.20 has 2 lines; 5401.20.90 is distinguished from its siblings by: Other.	5401.20.10 Put up for retail sale	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
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 5401.20.90. 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 5401.20.90 was checked against BT2026 (cell BT2026!N8311), 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)
DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)

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.