Vietnam Tariff Intelligence

HS 5402.33.10 detail

HS code	5402.33.10
Description	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex / - Textured yarn: / - - Of polyesters: / - - - Of a colour other than white
Unit	kg
Generated	30/10/2026 20:52:37
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/54023310/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K8321
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N8321
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8321
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-CN)	0% (except CN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VIFTA	0	0%	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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E7931
ATIGA	2022	2022	0	AT!E7884
ATIGA	2023	2023	0	AT!F7884
ATIGA	2024	2024	0	AT!G7884
ATIGA	2025	2025	0	AT!H7884
ATIGA	2026	2026	0	AT!I7884
ATIGA	2027	2027	0	AT!J7884
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7934
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7934
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7934

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7934
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7934
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7934
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7935
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7935
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7935
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7935
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7935
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7935
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7936
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7890
AIFTA	30/12/2022	2022	*	AI!F7898
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G7898
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H7898
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I7898
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J7898
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K7898
VKFTA	2022	2022	0	VK!E7920
VKFTA	2023	2023	0	VK!F7920
VKFTA	2024	2024	0	VK!G7920
VKFTA	2025	2025	0	VK!H7920
VKFTA	2026	2026	0	VK!I7920
VKFTA	2027	2027	0	VK!J7920
VCFTA	2022	2022	0	VC!D7966
VCFTA	2023	2023	0	VC!E7966
VCFTA	2024	2024	0	VC!F7966

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7966
VCFTA	2026	2026	0	VC!H7966
VCFTA	2027	2027	0	VC!I7966
VN-EAEU	2022	2022	0	EAV!D7946
VN-EAEU	2023	2023	0	EAV!E7946
VN-EAEU	2024	2024	0	EAV!F7946
VN-EAEU	2025	2025	0	EAV!G7946
VN-EAEU	2026	2026	0	EAV!H7946
VN-EAEU	2027	2027	0	EAV!I7946
AHKFTA	2022	2022	0	AKH!D7959
AHKFTA	2023	2023	0	AKH!E7959
AHKFTA	2024	2024	0	AKH!F7959
AHKFTA	2025	2025	0	AKH!G7959
AHKFTA	2026	2026	0	AKH!H7959
AHKFTA	2027	2027	0	AKH!I7959
EVFTA	2022	2022	0	EV-NK!D7963
EVFTA	2023	2023	0	EV-NK!E7963
EVFTA	2024	2024	0	EV-NK!F7963
EVFTA	2025	2025	0	EV-NK!G7963
EVFTA	2026	2026	0	EV-NK!H7963
EVFTA	2027	2027	0	EV-NK!I7963
UKVFTA	2022	2022	0	UKV!D7964
UKVFTA	2023	2023	0	UKV!E7964
UKVFTA	2024	2024	0	UKV!F7964
UKVFTA	2025	2025	0	UKV!G7964
UKVFTA	2026	2026	0	UKV!H7964

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7964
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7914
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7914
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7914
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7914
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7914
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7914
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7914
RCEP A	2022	2022	0	RCEPT-A!D7951
RCEP A	2023	2023	0	RCEPT-A!E7951
RCEP A	2024	2024	0	RCEPT-A!F7951
RCEP A	2025	2025	0	RCEPT-A!G7951
RCEP A	2026	2026	0	RCEPT-A!H7951
RCEP A	2027	2027	0	RCEPT-A!I7951
RCEP B	2022	2022	0	B!D7951
RCEP B	2023	2023	0	B!E7951
RCEP B	2024	2024	0	B!F7951
RCEP B	2025	2025	0	B!G7951
RCEP B	2026	2026	0	B!H7951
RCEP B	2027	2027	0	B!I7951
RCEP C	2022	2022	0	C!D7951
RCEP C	2023	2023	0	C!E7951
RCEP C	2024	2024	0	C!F7951
RCEP C	2025	2025	0	C!G7951
RCEP C	2026	2026	0	C!H7951
RCEP C	2027	2027	0	C!I7951

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D7951
RCEP D	2023	2023	0	D!E7951
RCEP D	2024	2024	0	D!F7951
RCEP D	2025	2025	0	D!G7951
RCEP D	2026	2026	0	D!H7951
RCEP D	2027	2027	0	D!I7951
RCEP E	2022	2022	0	E!D7954
RCEP E	2023	2023	0	E!E7954
RCEP E	2024	2024	0	E!F7954
RCEP E	2025	2025	0	E!G7954
RCEP E	2026	2026	0	E!H7954
RCEP E	2027	2027	0	E!I7954
RCEP F	2022	2022	0	F!D7951
RCEP F	2023	2023	0	F!E7951
RCEP F	2024	2024	0	F!F7951
RCEP F	2025	2025	0	F!G7951
RCEP F	2026	2026	0	F!H7951
RCEP F	2027	2027	0	F!I7951
VIFTA	2024	2024	0	VI!F7340
VIFTA	2025	2025	0	VI!G7340
VIFTA	2026	2026	0	VI!H7340
VIFTA	2027	2027	0	VI!I7340

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 5402.33 has 2 lines; 5402.33.10 is distinguished from its siblings by: Of a colour other than white.	5402.33.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	5402.33.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 5402.33.10	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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-003	YELLOW	Trade remedy exists for other origins	Anti-dumping: Sợi dài làm từ polyester – applies to IN, ID, MA, CN (3546/QĐ-BCT). The selected origin is not listed, but circumvention risk should be considered.	TR-16 · Áp thuế chống bán phá giá đối với Sợi dài làm từ polyester (IN, ID, MA, CN)	3546/QĐ-BCT	Keep evidence of true origin and actual producer.	Basis: HT + BT2026 item policy column (source); detailed scope not verified
DQ-001	GREEN	MFN rate present in the source	The MFN rate 3% for 5402.33.10 was checked against BT2026 (cell BT2026!N8321), 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)
Áp thuế CBPG Sợi dài làm từ polyester (IN, ID, MA, CN) (3546/QĐ-BCT-2025)

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.