HS 5402.46.90 detail

HS code	5402.46.90
Description	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex / - Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: / - - Other, of polyesters, partially oriented: / - - - Other
Unit	kg
Generated	07/11/2026 17:47:31
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/54024690/

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!K8333
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N8333
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8333
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!E7943
ATIGA	2022	2022	0	AT!E7897
ATIGA	2023	2023	0	AT!F7897
ATIGA	2024	2024	0	AT!G7897
ATIGA	2025	2025	0	AT!H7897
ATIGA	2026	2026	0	AT!I7897
ATIGA	2027	2027	0	AT!J7897
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7947
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7947
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7947

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7947
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7947
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7947
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7948
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7948
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7948
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7948
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7948
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7948
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7949
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7903
AIFTA	30/12/2022	2022	*	AI!F7910
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G7910
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H7910
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I7910
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J7910
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K7910
VKFTA	2022	2022	0	VK!E7932
VKFTA	2023	2023	0	VK!F7932
VKFTA	2024	2024	0	VK!G7932
VKFTA	2025	2025	0	VK!H7932
VKFTA	2026	2026	0	VK!I7932
VKFTA	2027	2027	0	VK!J7932
VCFTA	2022	2022	0	VC!D7979
VCFTA	2023	2023	0	VC!E7979
VCFTA	2024	2024	0	VC!F7979

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7979
VCFTA	2026	2026	0	VC!H7979
VCFTA	2027	2027	0	VC!I7979
VN-EAEU	2022	2022	0	EAV!D7959
VN-EAEU	2023	2023	0	EAV!E7959
VN-EAEU	2024	2024	0	EAV!F7959
VN-EAEU	2025	2025	0	EAV!G7959
VN-EAEU	2026	2026	0	EAV!H7959
VN-EAEU	2027	2027	0	EAV!I7959
AHKFTA	2022	2022	0	AKH!D7972
AHKFTA	2023	2023	0	AKH!E7972
AHKFTA	2024	2024	0	AKH!F7972
AHKFTA	2025	2025	0	AKH!G7972
AHKFTA	2026	2026	0	AKH!H7972
AHKFTA	2027	2027	0	AKH!I7972
EVFTA	2022	2022	0	EV-NK!D7976
EVFTA	2023	2023	0	EV-NK!E7976
EVFTA	2024	2024	0	EV-NK!F7976
EVFTA	2025	2025	0	EV-NK!G7976
EVFTA	2026	2026	0	EV-NK!H7976
EVFTA	2027	2027	0	EV-NK!I7976
UKVFTA	2022	2022	0	UKV!D7976
UKVFTA	2023	2023	0	UKV!E7976
UKVFTA	2024	2024	0	UKV!F7976
UKVFTA	2025	2025	0	UKV!G7976
UKVFTA	2026	2026	0	UKV!H7976

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7976
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7927
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7927
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7927
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7927
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7927
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7927
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7927
RCEP A	2022	2022	0	RCEPT-A!D7964
RCEP A	2023	2023	0	RCEPT-A!E7964
RCEP A	2024	2024	0	RCEPT-A!F7964
RCEP A	2025	2025	0	RCEPT-A!G7964
RCEP A	2026	2026	0	RCEPT-A!H7964
RCEP A	2027	2027	0	RCEPT-A!I7964
RCEP B	2022	2022	0	B!D7964
RCEP B	2023	2023	0	B!E7964
RCEP B	2024	2024	0	B!F7964
RCEP B	2025	2025	0	B!G7964
RCEP B	2026	2026	0	B!H7964
RCEP B	2027	2027	0	B!I7964
RCEP C	2022	2022	0	C!D7964
RCEP C	2023	2023	0	C!E7964
RCEP C	2024	2024	0	C!F7964
RCEP C	2025	2025	0	C!G7964
RCEP C	2026	2026	0	C!H7964
RCEP C	2027	2027	0	C!I7964

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D7964
RCEP D	2023	2023	0	D!E7964
RCEP D	2024	2024	0	D!F7964
RCEP D	2025	2025	0	D!G7964
RCEP D	2026	2026	0	D!H7964
RCEP D	2027	2027	0	D!I7964
RCEP E	2022	2022	0	E!D7967
RCEP E	2023	2023	0	E!E7967
RCEP E	2024	2024	0	E!F7967
RCEP E	2025	2025	0	E!G7967
RCEP E	2026	2026	0	E!H7967
RCEP E	2027	2027	0	E!I7967
RCEP F	2022	2022	0	F!D7964
RCEP F	2023	2023	0	F!E7964
RCEP F	2024	2024	0	F!F7964
RCEP F	2025	2025	0	F!G7964
RCEP F	2026	2026	0	F!H7964
RCEP F	2027	2027	0	F!I7964
VIFTA	2024	2024	0	VI!F7352
VIFTA	2025	2025	0	VI!G7352
VIFTA	2026	2026	0	VI!H7352
VIFTA	2027	2027	0	VI!I7352

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 5402.46 has 2 lines; 5402.46.90 is distinguished from its siblings by: Other.	5402.46.10 Of a colour other than white	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	5402.46.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 5402.46.90	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 5402.46.90 was checked against BT2026 (cell BT2026!N8333), 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.