

## HS 5407.10.91 detail

|                            |                                                                                                                                                                                                                                              |
|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>HS code</b>             | 5407.10.91                                                                                                                                                                                                                                   |
| <b>Description</b>         | Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04 / - Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters: / - - Other: / - - - Unbleached |
| <b>Unit</b>                | kg/m/m2                                                                                                                                                                                                                                      |
| <b>Generated</b>           | 31/10/2026 09:17:37                                                                                                                                                                                                                          |
| <b>Data version</b>        | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                   |
| <b>Verification status</b> | Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.                                                                                                                                   |
| <b>Link</b>                | <a href="https://vietnamtariff.com/hs-code/54071091/">https://vietnamtariff.com/hs-code/54071091/</a>                                                                                                                                        |

### Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis    | effective  | Source       |
|----------------------|--------------|------------------------|----------------|------------|--------------|
| Ordinary import duty | 18           | 18%                    | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K8382 |
| Preferential (MFN)   | 12           | 12%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N8382 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q8382 |
| 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<br>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     |
|----------------|--------------|------|---------------------|----------------------------------------|-----------------------------------|----------------|------------|
| 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 |
| 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 |
| VIFTA          | 0            | 0%   | Consolidated BT2026 | 2026                                   | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem |
| ACFTA          | 5            | 5%   | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AJCEP          | 5            | 5%   | Consolidated BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA          | 5            | 5%   | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| AIFTA          | 6            | 6%   | Consolidated BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 8            | 8%   | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA            | Source value | Rate           | Data basis          | Period | Proof of origin                   | Legal basis    | Status           |
|----------------|--------------|----------------|---------------------|--------|-----------------------------------|----------------|------------------|
| RCEP (Annex B) | 8            | 8%             | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex E) | 8            | 8%             | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex F) | 8            | 8%             | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex D) | 8,3          | 8.3%           | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex C) | 12           | 12%            | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/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          |
| AHKFTA         | *            | * not eligible | Consolidated BT2026 | 2026   | AHK                               | 123/2022/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) |      | 5            | AC!E7997 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E7951 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F7951 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G7951 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H7951 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I7951 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J7951 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 12           | AJ!E8001 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 12           | AJ!F8001 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 12           | AJ!G8001 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 5            | AJ!H8001   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 5            | AJ!I8001   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 5            | AJ!J8001   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 2            | VJ!E8002   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 1            | VJ!F8002   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 1            | VJ!G8002   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H8002   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I8002   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J8002   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 5            | AK!F8003   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H7957 |
| AIFTA   | 30/12/2022                             | 2022 | 7            | AI!F7964   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 6.5          | AI!G7964   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 6            | AI!H7964   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 6            | AI!I7964   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 6            | AI!J7964   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 6            | AI!K7964   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E7986   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F7986   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G7986   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H7986   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I7986   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J7986   |
| VCFTA   | 2022                                   | 2022 | 2            | VC!D8033   |
| VCFTA   | 2023                                   | 2023 | 1            | VC!E8033   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F8033   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G8033    |
| VCFTA   | 2026   | 2026 | 0            | VC!H8033    |
| VCFTA   | 2027   | 2027 | 0            | VC!I8033    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D8013   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E8013   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F8013   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G8013   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H8013   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I8013   |
| AHKFTA  | 2022   | 2022 | *            | AKH!D8026   |
| AHKFTA  | 2023   | 2023 | *            | AKH!E8026   |
| AHKFTA  | 2024   | 2024 | *            | AKH!F8026   |
| AHKFTA  | 2025   | 2025 | *            | AKH!G8026   |
| AHKFTA  | 2026   | 2026 | *            | AKH!H8026   |
| AHKFTA  | 2027   | 2027 | *            | AKH!I8026   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D8030 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E8030 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F8030 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G8030 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H8030 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I8030 |
| UKVFTA  | 2022   | 2022 | 0            | UKV!D8030   |
| UKVFTA  | 2023   | 2023 | 0            | UKV!E8030   |
| UKVFTA  | 2024   | 2024 | 0            | UKV!F8030   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G8030   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H8030   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I8030     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D7981   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E7981   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F7981   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G7981   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H7981   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I7981   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J7981   |
| RCEP A | 2022   | 2022           | 11,2         | RCEPT-A!D8018 |
| RCEP A | 2023   | 2023           | 10,4         | RCEPT-A!E8018 |
| RCEP A | 2024   | 2024           | 9,6          | RCEPT-A!F8018 |
| RCEP A | 2025   | 2025           | 8,8          | RCEPT-A!G8018 |
| RCEP A | 2026   | 2026           | 8            | RCEPT-A!H8018 |
| RCEP A | 2027   | 2027           | 7,2          | RCEPT-A!I8018 |
| RCEP B | 2022   | 2022           | 11,2         | B!D8018       |
| RCEP B | 2023   | 2023           | 10,4         | B!E8018       |
| RCEP B | 2024   | 2024           | 9,6          | B!F8018       |
| RCEP B | 2025   | 2025           | 8,8          | B!G8018       |
| RCEP B | 2026   | 2026           | 8            | B!H8018       |
| RCEP B | 2027   | 2027           | 7,2          | B!I8018       |
| RCEP C | 2022   | 2022           | 12           | C!D8018       |
| RCEP C | 2023   | 2023           | 12           | C!E8018       |
| RCEP C | 2024   | 2024           | 12           | C!F8018       |
| RCEP C | 2025   | 2025           | 12           | C!G8018       |
| RCEP C | 2026   | 2026           | 12           | C!H8018       |
| RCEP C | 2027   | 2027           | 12           | C!I8018       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP D | 2022   | 2022 | 11,3         | D!D8018  |
| RCEP D | 2023   | 2023 | 10,5         | D!E8018  |
| RCEP D | 2024   | 2024 | 9,8          | D!F8018  |
| RCEP D | 2025   | 2025 | 9            | D!G8018  |
| RCEP D | 2026   | 2026 | 8,3          | D!H8018  |
| RCEP D | 2027   | 2027 | 7,5          | D!I8018  |
| RCEP E | 2022   | 2022 | 11,2         | E!D8021  |
| RCEP E | 2023   | 2023 | 10,4         | E!E8021  |
| RCEP E | 2024   | 2024 | 9,6          | E!F8021  |
| RCEP E | 2025   | 2025 | 8,8          | E!G8021  |
| RCEP E | 2026   | 2026 | 8            | E!H8021  |
| RCEP E | 2027   | 2027 | 7,2          | E!I8021  |
| RCEP F | 2022   | 2022 | 11,2         | F!D8018  |
| RCEP F | 2023   | 2023 | 10,4         | F!E8018  |
| RCEP F | 2024   | 2024 | 9,6          | F!F8018  |
| RCEP F | 2025   | 2025 | 8,8          | F!G8018  |
| RCEP F | 2026   | 2026 | 8            | F!H8018  |
| RCEP F | 2027   | 2027 | 7,2          | F!I8018  |
| VIFTA  | 2024   | 2024 | 0            | VI!F7401 |
| VIFTA  | 2025   | 2025 | 0            | VI!G7401 |
| VIFTA  | 2026   | 2026 | 0            | VI!H7401 |
| VIFTA  | 2027   | 2027 | 0            | VI!I7401 |

### Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|-----------|-------|-----------|-------------|--------------|-----------------|--------------------|---------------------|
|-----------|-------|-----------|-------------|--------------|-----------------|--------------------|---------------------|

|         |        |                                                            |                                                                                                                                                   |                                                          |                                |                                                                                                              |                                                   |
|---------|--------|------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|--------------------------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| DOC-002 | ORANGE | Licence / controlled list                                  | Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)                                 |                                                          | 08/2023/TT-BCT                 | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.         | Instrument cited in source; validity not verified |
| DOC-002 | ORANGE | Licence / controlled list                                  | Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)                                     |                                                          | 08/2023/TT-BCT                 | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.         | 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 |
| FTA-013 | YELLOW | FTA rate not lower than MFN                                | RCEP (Annex C) 12%: the preferential rate is equal to or higher than the MFN rate (12%) in the source tariff – claiming the FTA brings no saving. | MFN 12%                                                  |                                | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Not verified – check required                     |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 5407.10 has 3 lines; 5407.10.91 is distinguished from its siblings by: Unbleached.                                                     | 5407.10.20 Tyre fabrics; conveyor duck; 5407.10.99 Other | 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 5407.10.91. 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 12% for 5407.10.91 was checked against BT2026 (cell BT2026!N8382), 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

Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)

HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.