Vietnam Tariff Intelligence

HS 5504.90.00 detail

HS code	5504.90.00
Description	Artificial staple fibres, not carded, combed or otherwise processed for spinning / - Other
Unit	kg
Generated	02/11/2026 00:18:10
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/55049000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K8470
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N8470
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8470
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E8082
ATIGA	2022	2022	0	AT!E8036

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F8036
ATIGA	2024	2024	0	AT!G8036
ATIGA	2025	2025	0	AT!H8036
ATIGA	2026	2026	0	AT!I8036
ATIGA	2027	2027	0	AT!J8036
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8086
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8086
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8086
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8086
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8086
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8086
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8087
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8087
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8087
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8087
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8087
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8087
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8088
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8042
AIFTA	30/12/2022	2022	0	AI!F8049
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8049
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8049
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8049
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8049
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8049
VKFTA	2022	2022	0	VK!E8071

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F8071
VKFTA	2024	2024	0	VK!G8071
VKFTA	2025	2025	0	VK!H8071
VKFTA	2026	2026	0	VK!I8071
VKFTA	2027	2027	0	VK!J8071
VCFTA	2022	2022	0	VC!D8118
VCFTA	2023	2023	0	VC!E8118
VCFTA	2024	2024	0	VC!F8118
VCFTA	2025	2025	0	VC!G8118
VCFTA	2026	2026	0	VC!H8118
VCFTA	2027	2027	0	VC!I8118
VN-EAEU	2022	2022	0	EAV!D8098
VN-EAEU	2023	2023	0	EAV!E8098
VN-EAEU	2024	2024	0	EAV!F8098
VN-EAEU	2025	2025	0	EAV!G8098
VN-EAEU	2026	2026	0	EAV!H8098
VN-EAEU	2027	2027	0	EAV!I8098
AHKFTA	2022	2022	0	AKH!D8111
AHKFTA	2023	2023	0	AKH!E8111
AHKFTA	2024	2024	0	AKH!F8111
AHKFTA	2025	2025	0	AKH!G8111
AHKFTA	2026	2026	0	AKH!H8111
AHKFTA	2027	2027	0	AKH!I8111
EVFTA	2022	2022	0	EV-NK!D8115
EVFTA	2023	2023	0	EV-NK!E8115
EVFTA	2024	2024	0	EV-NK!F8115

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G8115
EVFTA	2026	2026	0	EV-NK!H8115
EVFTA	2027	2027	0	EV-NK!I8115
UKVFTA	2022	2022	0	UKV!D8115
UKVFTA	2023	2023	0	UKV!E8115
UKVFTA	2024	2024	0	UKV!F8115
UKVFTA	2025	2025	0	UKV!G8115
UKVFTA	2026	2026	0	UKV!H8115
UKVFTA	2027	2027	0	UKV!I8115
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8066
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8066
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8066
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8066
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8066
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8066
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8066
RCEP A	2022	2022	0	RCEPT-A!D8103
RCEP A	2023	2023	0	RCEPT-A!E8103
RCEP A	2024	2024	0	RCEPT-A!F8103
RCEP A	2025	2025	0	RCEPT-A!G8103
RCEP A	2026	2026	0	RCEPT-A!H8103
RCEP A	2027	2027	0	RCEPT-A!I8103
RCEP B	2022	2022	0	B!D8103
RCEP B	2023	2023	0	B!E8103
RCEP B	2024	2024	0	B!F8103
RCEP B	2025	2025	0	B!G8103

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H8103
RCEP B	2027	2027	0	B!I8103
RCEP C	2022	2022	0	C!D8103
RCEP C	2023	2023	0	C!E8103
RCEP C	2024	2024	0	C!F8103
RCEP C	2025	2025	0	C!G8103
RCEP C	2026	2026	0	C!H8103
RCEP C	2027	2027	0	C!I8103
RCEP D	2022	2022	0	D!D8103
RCEP D	2023	2023	0	D!E8103
RCEP D	2024	2024	0	D!F8103
RCEP D	2025	2025	0	D!G8103
RCEP D	2026	2026	0	D!H8103
RCEP D	2027	2027	0	D!I8103
RCEP E	2022	2022	0	E!D8106
RCEP E	2023	2023	0	E!E8106
RCEP E	2024	2024	0	E!F8106
RCEP E	2025	2025	0	E!G8106
RCEP E	2026	2026	0	E!H8106
RCEP E	2027	2027	0	E!I8106
RCEP F	2022	2022	0	F!D8103
RCEP F	2023	2023	0	F!E8103
RCEP F	2024	2024	0	F!F8103
RCEP F	2025	2025	0	F!G8103
RCEP F	2026	2026	0	F!H8103
RCEP F	2027	2027	0	F!I8103

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F7482
VIFTA	2025	2025	0	VI!G7482
VIFTA	2026	2026	0	VI!H7482
VIFTA	2027	2027	0	VI!I7482

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 5504.90.00. 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 0% for 5504.90.00 was checked against BT2026 (cell BT2026!N8470), 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.