Vietnam Tariff Intelligence

HS 5509.21.00 detail

HS code	5509.21.00
Description	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale / - Containing 85% or more by weight of polyester staple fibres: / - - Single yarn
Unit	kg
Generated	05/11/2026 20:29:47
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/55092100/

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!K8493
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N8493
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8493
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
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	3.5	3.5%	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!E8110

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E8064
ATIGA	2023	2023	0	AT!F8064
ATIGA	2024	2024	0	AT!G8064
ATIGA	2025	2025	0	AT!H8064
ATIGA	2026	2026	0	AT!I8064
ATIGA	2027	2027	0	AT!J8064
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8114
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8114
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8114
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8114
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8114
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8114
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8115
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8115
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8115
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8115
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8115
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8115
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8116
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8070
AIFTA	30/12/2022	2022	0	AI!F8077
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8077
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8077
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8077
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8077
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8077

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E8099
VKFTA	2023	2023	0	VK!F8099
VKFTA	2024	2024	0	VK!G8099
VKFTA	2025	2025	0	VK!H8099
VKFTA	2026	2026	0	VK!I8099
VKFTA	2027	2027	0	VK!J8099
VCFTA	2022	2022	0	VC!D8146
VCFTA	2023	2023	0	VC!E8146
VCFTA	2024	2024	0	VC!F8146
VCFTA	2025	2025	0	VC!G8146
VCFTA	2026	2026	0	VC!H8146
VCFTA	2027	2027	0	VC!I8146
VN-EAEU	2022	2022	0	EAV!D8126
VN-EAEU	2023	2023	0	EAV!E8126
VN-EAEU	2024	2024	0	EAV!F8126
VN-EAEU	2025	2025	0	EAV!G8126
VN-EAEU	2026	2026	0	EAV!H8126
VN-EAEU	2027	2027	0	EAV!I8126
AHKFTA	2022	2022	0	AKH!D8139
AHKFTA	2023	2023	0	AKH!E8139
AHKFTA	2024	2024	0	AKH!F8139
AHKFTA	2025	2025	0	AKH!G8139
AHKFTA	2026	2026	0	AKH!H8139
AHKFTA	2027	2027	0	AKH!I8139
EVFTA	2022	2022	0	EV-NK!D8143
EVFTA	2023	2023	0	EV-NK!E8143

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F8143
EVFTA	2025	2025	0	EV-NK!G8143
EVFTA	2026	2026	0	EV-NK!H8143
EVFTA	2027	2027	0	EV-NK!I8143
UKVFTA	2022	2022	0	UKV!D8143
UKVFTA	2023	2023	0	UKV!E8143
UKVFTA	2024	2024	0	UKV!F8143
UKVFTA	2025	2025	0	UKV!G8143
UKVFTA	2026	2026	0	UKV!H8143
UKVFTA	2027	2027	0	UKV!I8143
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8094
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8094
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8094
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8094
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8094
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8094
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8094
RCEP A	2022	2022	0	RCEPT-A!D8131
RCEP A	2023	2023	0	RCEPT-A!E8131
RCEP A	2024	2024	0	RCEPT-A!F8131
RCEP A	2025	2025	0	RCEPT-A!G8131
RCEP A	2026	2026	0	RCEPT-A!H8131
RCEP A	2027	2027	0	RCEPT-A!I8131
RCEP B	2022	2022	0	B!D8131
RCEP B	2023	2023	0	B!E8131
RCEP B	2024	2024	0	B!F8131

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G8131
RCEP B	2026	2026	0	B!H8131
RCEP B	2027	2027	0	B!I8131
RCEP C	2022	2022	0	C!D8131
RCEP C	2023	2023	0	C!E8131
RCEP C	2024	2024	0	C!F8131
RCEP C	2025	2025	0	C!G8131
RCEP C	2026	2026	0	C!H8131
RCEP C	2027	2027	0	C!I8131
RCEP D	2022	2022	0	D!D8131
RCEP D	2023	2023	0	D!E8131
RCEP D	2024	2024	0	D!F8131
RCEP D	2025	2025	0	D!G8131
RCEP D	2026	2026	0	D!H8131
RCEP D	2027	2027	0	D!I8131
RCEP E	2022	2022	0	E!D8134
RCEP E	2023	2023	0	E!E8134
RCEP E	2024	2024	0	E!F8134
RCEP E	2025	2025	0	E!G8134
RCEP E	2026	2026	0	E!H8134
RCEP E	2027	2027	0	E!I8134
RCEP F	2022	2022	0	F!D8131
RCEP F	2023	2023	0	F!E8131
RCEP F	2024	2024	0	F!F8131
RCEP F	2025	2025	0	F!G8131
RCEP F	2026	2026	0	F!H8131

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I8131
VIFTA	2024	2024	4.5	VI!F7505
VIFTA	2025	2025	4	VI!G7505
VIFTA	2026	2026	3.5	VI!H7505
VIFTA	2027	2027	3	VI!I7505

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 5509.21.00. 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 5% for 5509.21.00 was checked against BT2026 (cell BT2026!N8493), 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.