Vietnam Tariff Intelligence

HS 5808.90.90 detail

HS code	5808.90.90
Description	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles / - Other: / - - Other
Unit	m/chiếc
Generated	31/10/2026 12:38:35
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/58089090/

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!K8942
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N8942
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8942
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AJCEP	4	4%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VJEPA	5	5%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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)		0	AC!E8557
ATIGA	2022	2022	0	AT!E8512
ATIGA	2023	2023	0	AT!F8512
ATIGA	2024	2024	0	AT!G8512
ATIGA	2025	2025	0	AT!H8512
ATIGA	2026	2026	0	AT!I8512
ATIGA	2027	2027	0	AT!J8512
AJCEP	30/12/2022 - 31/3/2023	2022	4	AJ!E8562
AJCEP	01/4/2023 - 31/3/2024	2023	4	AJ!F8562
AJCEP	01/4/2024 - 31/3/2025	2024	4	AJ!G8562

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	4	AJ!H8562
AJCEP	01/4/2026 - 31/3/2027	2026	4	AJ!I8562
AJCEP	01/4/2027 - 31/3/2028	2027	4	AJ!J8562
VJEPA	30/12/2022 - 31/3/2023	2022	5.5	VJ!E8563
VJEPA	01/4/2023 - 31/3/2024	2023	5.5	VJ!F8563
VJEPA	01/4/2024 - 31/3/2025	2024	5.5	VJ!G8563
VJEPA	01/4/2025 - 31/3/2026	2025	5.5	VJ!H8563
VJEPA	01/4/2026 - 31/3/2027	2026	5	VJ!I8563
VJEPA	01/4/2027 - 31/3/2028	2027	5	VJ!J8563
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8564
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8518
AIFTA	30/12/2022	2022	0	AI!F8524
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8524
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8524
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8524
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8524
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8524
VKFTA	2022	2022	0	VK!E8547
VKFTA	2023	2023	0	VK!F8547
VKFTA	2024	2024	0	VK!G8547
VKFTA	2025	2025	0	VK!H8547
VKFTA	2026	2026	0	VK!I8547
VKFTA	2027	2027	0	VK!J8547
VCFTA	2022	2022	2	VC!D8594
VCFTA	2023	2023	1	VC!E8594
VCFTA	2024	2024	0	VC!F8594

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G8594
VCFTA	2026	2026	0	VC!H8594
VCFTA	2027	2027	0	VC!I8594
VN-EAEU	2022	2022	0	EAV!D8574
VN-EAEU	2023	2023	0	EAV!E8574
VN-EAEU	2024	2024	0	EAV!F8574
VN-EAEU	2025	2025	0	EAV!G8574
VN-EAEU	2026	2026	0	EAV!H8574
VN-EAEU	2027	2027	0	EAV!I8574
AHKFTA	2022	2022	*	AKH!D8587
AHKFTA	2023	2023	*	AKH!E8587
AHKFTA	2024	2024	*	AKH!F8587
AHKFTA	2025	2025	*	AKH!G8587
AHKFTA	2026	2026	*	AKH!H8587
AHKFTA	2027	2027	*	AKH!I8587
EVFTA	2022	2022	0	EV-NK!D8591
EVFTA	2023	2023	0	EV-NK!E8591
EVFTA	2024	2024	0	EV-NK!F8591
EVFTA	2025	2025	0	EV-NK!G8591
EVFTA	2026	2026	0	EV-NK!H8591
EVFTA	2027	2027	0	EV-NK!I8591
UKVFTA	2022	2022	0	UKV!D8590
UKVFTA	2023	2023	0	UKV!E8590
UKVFTA	2024	2024	0	UKV!F8590
UKVFTA	2025	2025	0	UKV!G8590
UKVFTA	2026	2026	0	UKV!H8590

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I8590
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8542
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8542
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8542
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8542
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8542
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8542
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8542
RCEP A	2022	2022	0	RCEPT-A!D8579
RCEP A	2023	2023	0	RCEPT-A!E8579
RCEP A	2024	2024	0	RCEPT-A!F8579
RCEP A	2025	2025	0	RCEPT-A!G8579
RCEP A	2026	2026	0	RCEPT-A!H8579
RCEP A	2027	2027	0	RCEPT-A!I8579
RCEP B	2022	2022	0	B!D8579
RCEP B	2023	2023	0	B!E8579
RCEP B	2024	2024	0	B!F8579
RCEP B	2025	2025	0	B!G8579
RCEP B	2026	2026	0	B!H8579
RCEP B	2027	2027	0	B!I8579
RCEP C	2022	2022	0	C!D8579
RCEP C	2023	2023	0	C!E8579
RCEP C	2024	2024	0	C!F8579
RCEP C	2025	2025	0	C!G8579
RCEP C	2026	2026	0	C!H8579
RCEP C	2027	2027	0	C!I8579

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D8578
RCEP D	2023	2023	0	D!E8578
RCEP D	2024	2024	0	D!F8578
RCEP D	2025	2025	0	D!G8578
RCEP D	2026	2026	0	D!H8578
RCEP D	2027	2027	0	D!I8578
RCEP E	2022	2022	0	E!D8582
RCEP E	2023	2023	0	E!E8582
RCEP E	2024	2024	0	E!F8582
RCEP E	2025	2025	0	E!G8582
RCEP E	2026	2026	0	E!H8582
RCEP E	2027	2027	0	E!I8582
RCEP F	2022	2022	0	F!D8579
RCEP F	2023	2023	0	F!E8579
RCEP F	2024	2024	0	F!F8579
RCEP F	2025	2025	0	F!G8579
RCEP F	2026	2026	0	F!H8579
RCEP F	2027	2027	0	F!I8579
VIFTA	2024	2024	0	VI!F7925
VIFTA	2025	2025	0	VI!G7925
VIFTA	2026	2026	0	VI!H7925
VIFTA	2027	2027	0	VI!I7925

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 5808.90 has 2 lines; 5808.90.90 is distinguished from its siblings by: Other.	5808.90.10 Combined with rubber thread	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 5808.90.90. 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 5808.90.90 was checked against BT2026 (cell BT2026!N8942), 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.