Vietnam Tariff Intelligence

HS 5108.20.00 detail

HS code	5108.20.00
Description	Yarn of fine animal hair (carded or combed), not put up for retail sale / - Combed
Unit	kg
Generated	03/11/2026 08:55:12
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/51082000/

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!K8010
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N8010
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8010
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	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!E7600
ATIGA	2022	2022	0	AT!E7553

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F7553
ATIGA	2024	2024	0	AT!G7553
ATIGA	2025	2025	0	AT!H7553
ATIGA	2026	2026	0	AT!I7553
ATIGA	2027	2027	0	AT!J7553
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7603
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7603
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7603
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7603
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7603
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7603
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7604
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7604
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7604
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7604
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7604
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7604
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7605
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7559
AIFTA	30/12/2022	2022	0	AI!F7567
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7567
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7567
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7567
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7567
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7567
VKFTA	2022	2022	0	VK!E7589

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F7589
VKFTA	2024	2024	0	VK!G7589
VKFTA	2025	2025	0	VK!H7589
VKFTA	2026	2026	0	VK!I7589
VKFTA	2027	2027	0	VK!J7589
VCFTA	2022	2022	0	VC!D7635
VCFTA	2023	2023	0	VC!E7635
VCFTA	2024	2024	0	VC!F7635
VCFTA	2025	2025	0	VC!G7635
VCFTA	2026	2026	0	VC!H7635
VCFTA	2027	2027	0	VC!I7635
VN-EAEU	2022	2022	0	EAV!D7615
VN-EAEU	2023	2023	0	EAV!E7615
VN-EAEU	2024	2024	0	EAV!F7615
VN-EAEU	2025	2025	0	EAV!G7615
VN-EAEU	2026	2026	0	EAV!H7615
VN-EAEU	2027	2027	0	EAV!I7615
AHKFTA	2022	2022	0	AKH!D7628
AHKFTA	2023	2023	0	AKH!E7628
AHKFTA	2024	2024	0	AKH!F7628
AHKFTA	2025	2025	0	AKH!G7628
AHKFTA	2026	2026	0	AKH!H7628
AHKFTA	2027	2027	0	AKH!I7628
EVFTA	2022	2022	0	EV-NK!D7632
EVFTA	2023	2023	0	EV-NK!E7632
EVFTA	2024	2024	0	EV-NK!F7632

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G7632
EVFTA	2026	2026	0	EV-NK!H7632
EVFTA	2027	2027	0	EV-NK!I7632
UKVFTA	2022	2022	0	UKV!D7633
UKVFTA	2023	2023	0	UKV!E7633
UKVFTA	2024	2024	0	UKV!F7633
UKVFTA	2025	2025	0	UKV!G7633
UKVFTA	2026	2026	0	UKV!H7633
UKVFTA	2027	2027	0	UKV!I7633
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7583
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7583
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7583
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7583
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7583
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7583
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7583
RCEP A	2022	2022	0	RCEPT-A!D7620
RCEP A	2023	2023	0	RCEPT-A!E7620
RCEP A	2024	2024	0	RCEPT-A!F7620
RCEP A	2025	2025	0	RCEPT-A!G7620
RCEP A	2026	2026	0	RCEPT-A!H7620
RCEP A	2027	2027	0	RCEPT-A!I7620
RCEP B	2022	2022	0	B!D7620
RCEP B	2023	2023	0	B!E7620
RCEP B	2024	2024	0	B!F7620
RCEP B	2025	2025	0	B!G7620

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H7620
RCEP B	2027	2027	0	B!I7620
RCEP C	2022	2022	0	C!D7620
RCEP C	2023	2023	0	C!E7620
RCEP C	2024	2024	0	C!F7620
RCEP C	2025	2025	0	C!G7620
RCEP C	2026	2026	0	C!H7620
RCEP C	2027	2027	0	C!I7620
RCEP D	2022	2022	0	D!D7620
RCEP D	2023	2023	0	D!E7620
RCEP D	2024	2024	0	D!F7620
RCEP D	2025	2025	0	D!G7620
RCEP D	2026	2026	0	D!H7620
RCEP D	2027	2027	0	D!I7620
RCEP E	2022	2022	0	E!D7623
RCEP E	2023	2023	0	E!E7623
RCEP E	2024	2024	0	E!F7623
RCEP E	2025	2025	0	E!G7623
RCEP E	2026	2026	0	E!H7623
RCEP E	2027	2027	0	E!I7623
RCEP F	2022	2022	0	F!D7620
RCEP F	2023	2023	0	F!E7620
RCEP F	2024	2024	0	F!F7620
RCEP F	2025	2025	0	F!G7620
RCEP F	2026	2026	0	F!H7620
RCEP F	2027	2027	0	F!I7620

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4.5	VI!F7037
VIFTA	2025	2025	4	VI!G7037
VIFTA	2026	2026	3.5	VI!H7037
VIFTA	2027	2027	3	VI!I7037

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 5108.20.00. 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 5108.20.00 was checked against BT2026 (cell BT2026!N8010), 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.