Vietnam Tariff Intelligence

HS 5109.90.00 detail

HS code	5109.90.00
Description	Yarn of wool or of fine animal hair, put up for retail sale / - Other
Unit	kg
Generated	31/10/2026 07:52:41
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/51099000/

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!K8013
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N8013
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8013
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	2.9	2.9%	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!E7604
ATIGA	2022	2022	0	AT!E7557

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F7557
ATIGA	2024	2024	0	AT!G7557
ATIGA	2025	2025	0	AT!H7557
ATIGA	2026	2026	0	AT!I7557
ATIGA	2027	2027	0	AT!J7557
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7607
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7607
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7607
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7607
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7607
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7607
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7608
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7608
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7608
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7608
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7608
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7608
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7609
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7563
AIFTA	30/12/2022	2022	0	AI!F7571
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7571
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7571
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7571
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7571
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7571
VKFTA	2022	2022	0	VK!E7593

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F7593
VKFTA	2024	2024	0	VK!G7593
VKFTA	2025	2025	0	VK!H7593
VKFTA	2026	2026	0	VK!I7593
VKFTA	2027	2027	0	VK!J7593
VCFTA	2022	2022	0	VC!D7639
VCFTA	2023	2023	0	VC!E7639
VCFTA	2024	2024	0	VC!F7639
VCFTA	2025	2025	0	VC!G7639
VCFTA	2026	2026	0	VC!H7639
VCFTA	2027	2027	0	VC!I7639
VN-EAEU	2022	2022	0	EAV!D7619
VN-EAEU	2023	2023	0	EAV!E7619
VN-EAEU	2024	2024	0	EAV!F7619
VN-EAEU	2025	2025	0	EAV!G7619
VN-EAEU	2026	2026	0	EAV!H7619
VN-EAEU	2027	2027	0	EAV!I7619
AHKFTA	2022	2022	0	AKH!D7632
AHKFTA	2023	2023	0	AKH!E7632
AHKFTA	2024	2024	0	AKH!F7632
AHKFTA	2025	2025	0	AKH!G7632
AHKFTA	2026	2026	0	AKH!H7632
AHKFTA	2027	2027	0	AKH!I7632
EVFTA	2022	2022	0	EV-NK!D7636
EVFTA	2023	2023	0	EV-NK!E7636
EVFTA	2024	2024	0	EV-NK!F7636

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G7636
EVFTA	2026	2026	0	EV-NK!H7636
EVFTA	2027	2027	0	EV-NK!I7636
UKVFTA	2022	2022	0	UKV!D7637
UKVFTA	2023	2023	0	UKV!E7637
UKVFTA	2024	2024	0	UKV!F7637
UKVFTA	2025	2025	0	UKV!G7637
UKVFTA	2026	2026	0	UKV!H7637
UKVFTA	2027	2027	0	UKV!I7637
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7587
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7587
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7587
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7587
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7587
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7587
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7587
RCEP A	2022	2022	0	RCEPT-A!D7624
RCEP A	2023	2023	0	RCEPT-A!E7624
RCEP A	2024	2024	0	RCEPT-A!F7624
RCEP A	2025	2025	0	RCEPT-A!G7624
RCEP A	2026	2026	0	RCEPT-A!H7624
RCEP A	2027	2027	0	RCEPT-A!I7624
RCEP B	2022	2022	0	B!D7624
RCEP B	2023	2023	0	B!E7624
RCEP B	2024	2024	0	B!F7624
RCEP B	2025	2025	0	B!G7624

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H7624
RCEP B	2027	2027	0	B!I7624
RCEP C	2022	2022	0	C!D7624
RCEP C	2023	2023	0	C!E7624
RCEP C	2024	2024	0	C!F7624
RCEP C	2025	2025	0	C!G7624
RCEP C	2026	2026	0	C!H7624
RCEP C	2027	2027	0	C!I7624
RCEP D	2022	2022	0	D!D7624
RCEP D	2023	2023	0	D!E7624
RCEP D	2024	2024	0	D!F7624
RCEP D	2025	2025	0	D!G7624
RCEP D	2026	2026	0	D!H7624
RCEP D	2027	2027	0	D!I7624
RCEP E	2022	2022	0	E!D7627
RCEP E	2023	2023	0	E!E7627
RCEP E	2024	2024	0	E!F7627
RCEP E	2025	2025	0	E!G7627
RCEP E	2026	2026	0	E!H7627
RCEP E	2027	2027	0	E!I7627
RCEP F	2022	2022	0	F!D7624
RCEP F	2023	2023	0	F!E7624
RCEP F	2024	2024	0	F!F7624
RCEP F	2025	2025	0	F!G7624
RCEP F	2026	2026	0	F!H7624
RCEP F	2027	2027	0	F!I7624

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4.3	VI!F7040
VIFTA	2025	2025	3.6	VI!G7040
VIFTA	2026	2026	2.9	VI!H7040
VIFTA	2027	2027	2.1	VI!I7040

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)		765/QĐ-BCT	Prepare inspection/certification filings under the cited instruments before clearance.	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
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 5109.90.00. 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 5% for 5109.90.00 was checked against BT2026 (cell BT2026!N8013), 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)

Item policy
DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)

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.