Vietnam Tariff Intelligence

HS 5305.00.23 detail

HS code	5305.00.23
Description	Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock) / - Coconut fibres (coir) and abaca fibres: / - - Abaca fibres
Unit	kg
Generated	09/11/2026 03:55:16
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/53050023/

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!K8265
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N8265
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8265
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!E7874

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E7827
ATIGA	2023	2023	0	AT!F7827
ATIGA	2024	2024	0	AT!G7827
ATIGA	2025	2025	0	AT!H7827
ATIGA	2026	2026	0	AT!I7827
ATIGA	2027	2027	0	AT!J7827
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7877
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7877
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7877
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7877
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7877
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7877
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7878
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7878
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7878
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7878
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7878
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7878
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7879
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7833
AIFTA	30/12/2022	2022	0	AI!F7841
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7841
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7841
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7841
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7841
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7841

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E7863
VKFTA	2023	2023	0	VK!F7863
VKFTA	2024	2024	0	VK!G7863
VKFTA	2025	2025	0	VK!H7863
VKFTA	2026	2026	0	VK!I7863
VKFTA	2027	2027	0	VK!J7863
VCFTA	2022	2022	0	VC!D7909
VCFTA	2023	2023	0	VC!E7909
VCFTA	2024	2024	0	VC!F7909
VCFTA	2025	2025	0	VC!G7909
VCFTA	2026	2026	0	VC!H7909
VCFTA	2027	2027	0	VC!I7909
VN-EAEU	2022	2022	0	EAV!D7889
VN-EAEU	2023	2023	0	EAV!E7889
VN-EAEU	2024	2024	0	EAV!F7889
VN-EAEU	2025	2025	0	EAV!G7889
VN-EAEU	2026	2026	0	EAV!H7889
VN-EAEU	2027	2027	0	EAV!I7889
AHKFTA	2022	2022	0	AKH!D7902
AHKFTA	2023	2023	0	AKH!E7902
AHKFTA	2024	2024	0	AKH!F7902
AHKFTA	2025	2025	0	AKH!G7902
AHKFTA	2026	2026	0	AKH!H7902
AHKFTA	2027	2027	0	AKH!I7902
EVFTA	2022	2022	0	EV-NK!D7906
EVFTA	2023	2023	0	EV-NK!E7906

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F7906
EVFTA	2025	2025	0	EV-NK!G7906
EVFTA	2026	2026	0	EV-NK!H7906
EVFTA	2027	2027	0	EV-NK!I7906
UKVFTA	2022	2022	0	UKV!D7907
UKVFTA	2023	2023	0	UKV!E7907
UKVFTA	2024	2024	0	UKV!F7907
UKVFTA	2025	2025	0	UKV!G7907
UKVFTA	2026	2026	0	UKV!H7907
UKVFTA	2027	2027	0	UKV!I7907
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7857
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7857
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7857
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7857
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7857
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7857
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7857
RCEP A	2022	2022	0	RCEPT-A!D7894
RCEP A	2023	2023	0	RCEPT-A!E7894
RCEP A	2024	2024	0	RCEPT-A!F7894
RCEP A	2025	2025	0	RCEPT-A!G7894
RCEP A	2026	2026	0	RCEPT-A!H7894
RCEP A	2027	2027	0	RCEPT-A!I7894
RCEP B	2022	2022	0	B!D7894
RCEP B	2023	2023	0	B!E7894
RCEP B	2024	2024	0	B!F7894

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G7894
RCEP B	2026	2026	0	B!H7894
RCEP B	2027	2027	0	B!I7894
RCEP C	2022	2022	0	C!D7894
RCEP C	2023	2023	0	C!E7894
RCEP C	2024	2024	0	C!F7894
RCEP C	2025	2025	0	C!G7894
RCEP C	2026	2026	0	C!H7894
RCEP C	2027	2027	0	C!I7894
RCEP D	2022	2022	0	D!D7894
RCEP D	2023	2023	0	D!E7894
RCEP D	2024	2024	0	D!F7894
RCEP D	2025	2025	0	D!G7894
RCEP D	2026	2026	0	D!H7894
RCEP D	2027	2027	0	D!I7894
RCEP E	2022	2022	0	E!D7897
RCEP E	2023	2023	0	E!E7897
RCEP E	2024	2024	0	E!F7897
RCEP E	2025	2025	0	E!G7897
RCEP E	2026	2026	0	E!H7897
RCEP E	2027	2027	0	E!I7897
RCEP F	2022	2022	0	F!D7894
RCEP F	2023	2023	0	F!E7894
RCEP F	2024	2024	0	F!F7894
RCEP F	2025	2025	0	F!G7894
RCEP F	2026	2026	0	F!H7894

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I7894
VIFTA	2024	2024	4.5	VI!F7291
VIFTA	2025	2025	4	VI!G7291
VIFTA	2026	2026	3.5	VI!H7291
VIFTA	2027	2027	3	VI!I7291

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	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 5305.00 has 5 lines; 5305.00.23 is distinguished from its siblings by: Abaca fibres.	5305.00.10 Sisal and other textile fibres of the genus Agave; tow and waste of these fibres (including yarn waste and garnetted stock); 5305.00.21 Coconut fibres, raw; 5305.00.22 Other coconut fibres; 5305.00.90 Other	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TAX-001	YELLOW	Several VAT rates	The VAT column shows "5/8/10".		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 5305.00.23. 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 5305.00.23 was checked against BT2026 (cell BT2026!N8265), 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)
Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)

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.