Vietnam Tariff Intelligence

HS 5308.90.90 detail

HS code	5308.90.90
Description	Yarn of other vegetable textile fibres; paper yarn / - Other: / - - Other
Unit	kg
Generated	04/11/2026 09:19:27
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/53089090/

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!K8278
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N8278
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8278
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!E7890
ATIGA	2022	2022	0	AT!E7843

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F7843
ATIGA	2024	2024	0	AT!G7843
ATIGA	2025	2025	0	AT!H7843
ATIGA	2026	2026	0	AT!I7843
ATIGA	2027	2027	0	AT!J7843
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7893
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7893
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7893
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7893
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7893
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7893
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7894
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7894
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7894
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7894
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7894
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7894
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7895
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7849
AIFTA	30/12/2022	2022	0	AI!F7857
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7857
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7857
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7857
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7857
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7857
VKFTA	2022	2022	0	VK!E7879

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F7879
VKFTA	2024	2024	0	VK!G7879
VKFTA	2025	2025	0	VK!H7879
VKFTA	2026	2026	0	VK!I7879
VKFTA	2027	2027	0	VK!J7879
VCFTA	2022	2022	0	VC!D7925
VCFTA	2023	2023	0	VC!E7925
VCFTA	2024	2024	0	VC!F7925
VCFTA	2025	2025	0	VC!G7925
VCFTA	2026	2026	0	VC!H7925
VCFTA	2027	2027	0	VC!I7925
VN-EAEU	2022	2022	0	EAV!D7905
VN-EAEU	2023	2023	0	EAV!E7905
VN-EAEU	2024	2024	0	EAV!F7905
VN-EAEU	2025	2025	0	EAV!G7905
VN-EAEU	2026	2026	0	EAV!H7905
VN-EAEU	2027	2027	0	EAV!I7905
AHKFTA	2022	2022	0	AKH!D7918
AHKFTA	2023	2023	0	AKH!E7918
AHKFTA	2024	2024	0	AKH!F7918
AHKFTA	2025	2025	0	AKH!G7918
AHKFTA	2026	2026	0	AKH!H7918
AHKFTA	2027	2027	0	AKH!I7918
EVFTA	2022	2022	0	EV-NK!D7922
EVFTA	2023	2023	0	EV-NK!E7922
EVFTA	2024	2024	0	EV-NK!F7922

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G7922
EVFTA	2026	2026	0	EV-NK!H7922
EVFTA	2027	2027	0	EV-NK!I7922
UKVFTA	2022	2022	0	UKV!D7923
UKVFTA	2023	2023	0	UKV!E7923
UKVFTA	2024	2024	0	UKV!F7923
UKVFTA	2025	2025	0	UKV!G7923
UKVFTA	2026	2026	0	UKV!H7923
UKVFTA	2027	2027	0	UKV!I7923
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7873
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7873
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7873
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7873
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7873
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7873
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7873
RCEP A	2022	2022	0	RCEPT-A!D7910
RCEP A	2023	2023	0	RCEPT-A!E7910
RCEP A	2024	2024	0	RCEPT-A!F7910
RCEP A	2025	2025	0	RCEPT-A!G7910
RCEP A	2026	2026	0	RCEPT-A!H7910
RCEP A	2027	2027	0	RCEPT-A!I7910
RCEP B	2022	2022	0	B!D7910
RCEP B	2023	2023	0	B!E7910
RCEP B	2024	2024	0	B!F7910
RCEP B	2025	2025	0	B!G7910

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H7910
RCEP B	2027	2027	0	B!I7910
RCEP C	2022	2022	0	C!D7910
RCEP C	2023	2023	0	C!E7910
RCEP C	2024	2024	0	C!F7910
RCEP C	2025	2025	0	C!G7910
RCEP C	2026	2026	0	C!H7910
RCEP C	2027	2027	0	C!I7910
RCEP D	2022	2022	0	D!D7910
RCEP D	2023	2023	0	D!E7910
RCEP D	2024	2024	0	D!F7910
RCEP D	2025	2025	0	D!G7910
RCEP D	2026	2026	0	D!H7910
RCEP D	2027	2027	0	D!I7910
RCEP E	2022	2022	0	E!D7913
RCEP E	2023	2023	0	E!E7913
RCEP E	2024	2024	0	E!F7913
RCEP E	2025	2025	0	E!G7913
RCEP E	2026	2026	0	E!H7913
RCEP E	2027	2027	0	E!I7913
RCEP F	2022	2022	0	F!D7910
RCEP F	2023	2023	0	F!E7910
RCEP F	2024	2024	0	F!F7910
RCEP F	2025	2025	0	F!G7910
RCEP F	2026	2026	0	F!H7910
RCEP F	2027	2027	0	F!I7910

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4.5	VI!F7304
VIFTA	2025	2025	4	VI!G7304
VIFTA	2026	2026	3.5	VI!H7304
VIFTA	2027	2027	3	VI!I7304

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 5308.90 has 2 lines; 5308.90.90 is distinguished from its siblings by: Other.	5308.90.10 Paper yarn	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 5308.90.90. 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 5% for 5308.90.90 was checked against BT2026 (cell BT2026!N8278), 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.