Vietnam Tariff Intelligence

HS 5309.21.00 detail

HS code	5309.21.00
Description	Woven fabrics of flax / - Containing less than 85% by weight of flax: / - - Unbleached or bleached
Unit	kg/m/m2
Generated	05/11/2026 14:20:14
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/53092100/

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!K8284
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N8284
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8284
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	8.4	8.4%	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!E7897
ATIGA	2022	2022	0	AT!E7850

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F7850
ATIGA	2024	2024	0	AT!G7850
ATIGA	2025	2025	0	AT!H7850
ATIGA	2026	2026	0	AT!I7850
ATIGA	2027	2027	0	AT!J7850
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7900
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7900
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7900
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7900
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7900
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7900
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7901
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7901
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7901
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7901
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7901
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7901
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7902
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7856
AIFTA	30/12/2022	2022	0	AI!F7864
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7864
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7864
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7864
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7864
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7864
VKFTA	2022	2022	0	VK!E7886

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F7886
VKFTA	2024	2024	0	VK!G7886
VKFTA	2025	2025	0	VK!H7886
VKFTA	2026	2026	0	VK!I7886
VKFTA	2027	2027	0	VK!J7886
VCFTA	2022	2022	2	VC!D7932
VCFTA	2023	2023	1	VC!E7932
VCFTA	2024	2024	0	VC!F7932
VCFTA	2025	2025	0	VC!G7932
VCFTA	2026	2026	0	VC!H7932
VCFTA	2027	2027	0	VC!I7932
VN-EAEU	2022	2022	0	EAV!D7912
VN-EAEU	2023	2023	0	EAV!E7912
VN-EAEU	2024	2024	0	EAV!F7912
VN-EAEU	2025	2025	0	EAV!G7912
VN-EAEU	2026	2026	0	EAV!H7912
VN-EAEU	2027	2027	0	EAV!I7912
AHKFTA	2022	2022	0	AKH!D7925
AHKFTA	2023	2023	0	AKH!E7925
AHKFTA	2024	2024	0	AKH!F7925
AHKFTA	2025	2025	0	AKH!G7925
AHKFTA	2026	2026	0	AKH!H7925
AHKFTA	2027	2027	0	AKH!I7925
EVFTA	2022	2022	0	EV-NK!D7929
EVFTA	2023	2023	0	EV-NK!E7929
EVFTA	2024	2024	0	EV-NK!F7929

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G7929
EVFTA	2026	2026	0	EV-NK!H7929
EVFTA	2027	2027	0	EV-NK!I7929
UKVFTA	2022	2022	0	UKV!D7930
UKVFTA	2023	2023	0	UKV!E7930
UKVFTA	2024	2024	0	UKV!F7930
UKVFTA	2025	2025	0	UKV!G7930
UKVFTA	2026	2026	0	UKV!H7930
UKVFTA	2027	2027	0	UKV!I7930
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7880
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7880
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7880
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7880
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7880
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7880
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7880
RCEP A	2022	2022	0	RCEPT-A!D7917
RCEP A	2023	2023	0	RCEPT-A!E7917
RCEP A	2024	2024	0	RCEPT-A!F7917
RCEP A	2025	2025	0	RCEPT-A!G7917
RCEP A	2026	2026	0	RCEPT-A!H7917
RCEP A	2027	2027	0	RCEPT-A!I7917
RCEP B	2022	2022	0	B!D7917
RCEP B	2023	2023	0	B!E7917
RCEP B	2024	2024	0	B!F7917
RCEP B	2025	2025	0	B!G7917

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H7917
RCEP B	2027	2027	0	B!I7917
RCEP C	2022	2022	0	C!D7917
RCEP C	2023	2023	0	C!E7917
RCEP C	2024	2024	0	C!F7917
RCEP C	2025	2025	0	C!G7917
RCEP C	2026	2026	0	C!H7917
RCEP C	2027	2027	0	C!I7917
RCEP D	2022	2022	0	D!D7917
RCEP D	2023	2023	0	D!E7917
RCEP D	2024	2024	0	D!F7917
RCEP D	2025	2025	0	D!G7917
RCEP D	2026	2026	0	D!H7917
RCEP D	2027	2027	0	D!I7917
RCEP E	2022	2022	0	E!D7920
RCEP E	2023	2023	0	E!E7920
RCEP E	2024	2024	0	E!F7920
RCEP E	2025	2025	0	E!G7920
RCEP E	2026	2026	0	E!H7920
RCEP E	2027	2027	0	E!I7920
RCEP F	2022	2022	0	F!D7917
RCEP F	2023	2023	0	F!E7917
RCEP F	2024	2024	0	F!F7917
RCEP F	2025	2025	0	F!G7917
RCEP F	2026	2026	0	F!H7917
RCEP F	2027	2027	0	F!I7917

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	10.8	VI!F7310
VIFTA	2025	2025	9.6	VI!G7310
VIFTA	2026	2026	8.4	VI!H7310
VIFTA	2027	2027	7.2	VI!I7310

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-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 5309.21.00. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 12% for 5309.21.00 was checked against BT2026 (cell BT2026!N8284), 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)
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.