Vietnam Tariff Intelligence

HS 5406.00.00 detail

HS code	5406.00.00
Description	Man-made filament yarn (other than sewing thread), put up for retail sale
Unit	kg
Generated	05/11/2026 16:17:15
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/54060000/

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!K8377
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N8377
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8377
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!E7991
ATIGA	2022	2022	0	AT!E7945

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F7945
ATIGA	2024	2024	0	AT!G7945
ATIGA	2025	2025	0	AT!H7945
ATIGA	2026	2026	0	AT!I7945
ATIGA	2027	2027	0	AT!J7945
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7995
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7995
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7995
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7995
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7995
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7995
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7996
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7996
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7996
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7996
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7996
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7996
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7997
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7951
AIFTA	30/12/2022	2022	0	AI!F7958
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7958
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7958
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7958
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7958
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7958
VKFTA	2022	2022	0	VK!E7980

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F7980
VKFTA	2024	2024	0	VK!G7980
VKFTA	2025	2025	0	VK!H7980
VKFTA	2026	2026	0	VK!I7980
VKFTA	2027	2027	0	VK!J7980
VCFTA	2022	2022	0	VC!D8027
VCFTA	2023	2023	0	VC!E8027
VCFTA	2024	2024	0	VC!F8027
VCFTA	2025	2025	0	VC!G8027
VCFTA	2026	2026	0	VC!H8027
VCFTA	2027	2027	0	VC!I8027
VN-EAEU	2022	2022	0	EAV!D8007
VN-EAEU	2023	2023	0	EAV!E8007
VN-EAEU	2024	2024	0	EAV!F8007
VN-EAEU	2025	2025	0	EAV!G8007
VN-EAEU	2026	2026	0	EAV!H8007
VN-EAEU	2027	2027	0	EAV!I8007
AHKFTA	2022	2022	0	AKH!D8020
AHKFTA	2023	2023	0	AKH!E8020
AHKFTA	2024	2024	0	AKH!F8020
AHKFTA	2025	2025	0	AKH!G8020
AHKFTA	2026	2026	0	AKH!H8020
AHKFTA	2027	2027	0	AKH!I8020
EVFTA	2022	2022	0	EV-NK!D8024
EVFTA	2023	2023	0	EV-NK!E8024
EVFTA	2024	2024	0	EV-NK!F8024

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G8024
EVFTA	2026	2026	0	EV-NK!H8024
EVFTA	2027	2027	0	EV-NK!I8024
UKVFTA	2022	2022	0	UKV!D8024
UKVFTA	2023	2023	0	UKV!E8024
UKVFTA	2024	2024	0	UKV!F8024
UKVFTA	2025	2025	0	UKV!G8024
UKVFTA	2026	2026	0	UKV!H8024
UKVFTA	2027	2027	0	UKV!I8024
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7975
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7975
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7975
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7975
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7975
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7975
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7975
RCEP A	2022	2022	0	RCEPT-A!D8012
RCEP A	2023	2023	0	RCEPT-A!E8012
RCEP A	2024	2024	0	RCEPT-A!F8012
RCEP A	2025	2025	0	RCEPT-A!G8012
RCEP A	2026	2026	0	RCEPT-A!H8012
RCEP A	2027	2027	0	RCEPT-A!I8012
RCEP B	2022	2022	0	B!D8012
RCEP B	2023	2023	0	B!E8012
RCEP B	2024	2024	0	B!F8012
RCEP B	2025	2025	0	B!G8012

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H8012
RCEP B	2027	2027	0	B!I8012
RCEP C	2022	2022	0	C!D8012
RCEP C	2023	2023	0	C!E8012
RCEP C	2024	2024	0	C!F8012
RCEP C	2025	2025	0	C!G8012
RCEP C	2026	2026	0	C!H8012
RCEP C	2027	2027	0	C!I8012
RCEP D	2022	2022	0	D!D8012
RCEP D	2023	2023	0	D!E8012
RCEP D	2024	2024	0	D!F8012
RCEP D	2025	2025	0	D!G8012
RCEP D	2026	2026	0	D!H8012
RCEP D	2027	2027	0	D!I8012
RCEP E	2022	2022	0	E!D8015
RCEP E	2023	2023	0	E!E8015
RCEP E	2024	2024	0	E!F8015
RCEP E	2025	2025	0	E!G8015
RCEP E	2026	2026	0	E!H8015
RCEP E	2027	2027	0	E!I8015
RCEP F	2022	2022	0	F!D8012
RCEP F	2023	2023	0	F!E8012
RCEP F	2024	2024	0	F!F8012
RCEP F	2025	2025	0	F!G8012
RCEP F	2026	2026	0	F!H8012
RCEP F	2027	2027	0	F!I8012

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4.3	VI!F7396
VIFTA	2025	2025	3.6	VI!G7396
VIFTA	2026	2026	2.9	VI!H7396
VIFTA	2027	2027	2.1	VI!I7396

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 5406.00.00. 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 5406.00.00 was checked against BT2026 (cell BT2026!N8377), 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.