Vietnam Tariff Intelligence

HS 5408.10.90 detail

HS code	5408.10.90
Description	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05 / - Woven fabrics obtained from high tenacity yarn of viscose rayon: / - - Other
Unit	kg/m/m2
Generated	03/11/2026 03:13:57
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/54081090/

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!K8423
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N8423
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8423
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	6	6%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	8	8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	8	8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	8	8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	8	8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	6.9	6.9%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex D)	8,3	8.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	12	12%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12	12%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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)		5	AC!E8039

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E7993
ATIGA	2023	2023	0	AT!F7993
ATIGA	2024	2024	0	AT!G7993
ATIGA	2025	2025	0	AT!H7993
ATIGA	2026	2026	0	AT!I7993
ATIGA	2027	2027	0	AT!J7993
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8043
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8043
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8043
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8043
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8043
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8043
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8044
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8044
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8044
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8044
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8044
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8044
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8045
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7999
AIFTA	30/12/2022	2022	7	AI!F8006
AIFTA	31/12/2022 - 30/12/2023	2023	6.5	AI!G8006
AIFTA	31/12/2023 - 30/12/2024	2024	6	AI!H8006
AIFTA	31/12/2024 - 31/12/2025	2025	6	AI!I8006
AIFTA	01/01/2026 - 31/12/2026	2026	6	AI!J8006
AIFTA	01/01/2027 - 31/12/2027	2027	6	AI!K8006

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E8028
VKFTA	2023	2023	0	VK!F8028
VKFTA	2024	2024	0	VK!G8028
VKFTA	2025	2025	0	VK!H8028
VKFTA	2026	2026	0	VK!I8028
VKFTA	2027	2027	0	VK!J8028
VCFTA	2022	2022	2	VC!D8075
VCFTA	2023	2023	1	VC!E8075
VCFTA	2024	2024	0	VC!F8075
VCFTA	2025	2025	0	VC!G8075
VCFTA	2026	2026	0	VC!H8075
VCFTA	2027	2027	0	VC!I8075
VN-EAEU	2022	2022	0	EAV!D8055
VN-EAEU	2023	2023	0	EAV!E8055
VN-EAEU	2024	2024	0	EAV!F8055
VN-EAEU	2025	2025	0	EAV!G8055
VN-EAEU	2026	2026	0	EAV!H8055
VN-EAEU	2027	2027	0	EAV!I8055
AHKFTA	2022	2022	12	AKH!D8068
AHKFTA	2023	2023	12	AKH!E8068
AHKFTA	2024	2024	12	AKH!F8068
AHKFTA	2025	2025	12	AKH!G8068
AHKFTA	2026	2026	12	AKH!H8068
AHKFTA	2027	2027	12	AKH!I8068
EVFTA	2022	2022	0	EV-NK!D8072
EVFTA	2023	2023	0	EV-NK!E8072

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F8072
EVFTA	2025	2025	0	EV-NK!G8072
EVFTA	2026	2026	0	EV-NK!H8072
EVFTA	2027	2027	0	EV-NK!I8072
UKVFTA	2022	2022	0	UKV!D8072
UKVFTA	2023	2023	0	UKV!E8072
UKVFTA	2024	2024	0	UKV!F8072
UKVFTA	2025	2025	0	UKV!G8072
UKVFTA	2026	2026	0	UKV!H8072
UKVFTA	2027	2027	0	UKV!I8072
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8023
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8023
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8023
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8023
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8023
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8023
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8023
RCEP A	2022	2022	11,2	RCEPT-A!D8060
RCEP A	2023	2023	10,4	RCEPT-A!E8060
RCEP A	2024	2024	9,6	RCEPT-A!F8060
RCEP A	2025	2025	8,8	RCEPT-A!G8060
RCEP A	2026	2026	8	RCEPT-A!H8060
RCEP A	2027	2027	7,2	RCEPT-A!I8060
RCEP B	2022	2022	11,2	B!D8060
RCEP B	2023	2023	10,4	B!E8060
RCEP B	2024	2024	9,6	B!F8060

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	8,8	B!G8060
RCEP B	2026	2026	8	B!H8060
RCEP B	2027	2027	7,2	B!I8060
RCEP C	2022	2022	12	C!D8060
RCEP C	2023	2023	12	C!E8060
RCEP C	2024	2024	12	C!F8060
RCEP C	2025	2025	12	C!G8060
RCEP C	2026	2026	12	C!H8060
RCEP C	2027	2027	12	C!I8060
RCEP D	2022	2022	11,3	D!D8060
RCEP D	2023	2023	10,5	D!E8060
RCEP D	2024	2024	9,8	D!F8060
RCEP D	2025	2025	9	D!G8060
RCEP D	2026	2026	8,3	D!H8060
RCEP D	2027	2027	7,5	D!I8060
RCEP E	2022	2022	11,2	E!D8063
RCEP E	2023	2023	10,4	E!E8063
RCEP E	2024	2024	9,6	E!F8063
RCEP E	2025	2025	8,8	E!G8063
RCEP E	2026	2026	8	E!H8063
RCEP E	2027	2027	7,2	E!I8063
RCEP F	2022	2022	11,2	F!D8060
RCEP F	2023	2023	10,4	F!E8060
RCEP F	2024	2024	9,6	F!F8060
RCEP F	2025	2025	8,8	F!G8060
RCEP F	2026	2026	8	F!H8060

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	7,2	F!I8060
VIFTA	2024	2024	10.3	VI!F7442
VIFTA	2025	2025	8.6	VI!G7442
VIFTA	2026	2026	6.9	VI!H7442
VIFTA	2027	2027	5.1	VI!I7442

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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 12%, RCEP (Annex C) 12%: the preferential rate is equal to or higher than the MFN rate (12%) in the source tariff – claiming the FTA brings no saving.	MFN 12%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 5408.10 has 2 lines; 5408.10.90 is distinguished from its siblings by: Other.	5408.10.10 Unbleached	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 "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 5408.10.90. 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 12% for 5408.10.90 was checked against BT2026 (cell BT2026!N8423), 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.