Vietnam Tariff Intelligence

HS 5501.40.00 detail

HS code	5501.40.00
Description	Synthetic filament tow / - Of polypropylene
Unit	kg
Generated	31/10/2026 14:51:40
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/55014000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K8451
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N8451
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8451
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	0	0%	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!E8060
ATIGA	2022	2022	0	AT!E8014

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F8014
ATIGA	2024	2024	0	AT!G8014
ATIGA	2025	2025	0	AT!H8014
ATIGA	2026	2026	0	AT!I8014
ATIGA	2027	2027	0	AT!J8014
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8064
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8064
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8064
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8064
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8064
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8064
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8065
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8065
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8065
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8065
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8065
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8065
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8066
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8020
AIFTA	30/12/2022	2022	0	AI!F8027
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8027
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8027
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8027
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8027
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8027
VKFTA	2022	2022	0	VK!E8049

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F8049
VKFTA	2024	2024	0	VK!G8049
VKFTA	2025	2025	0	VK!H8049
VKFTA	2026	2026	0	VK!I8049
VKFTA	2027	2027	0	VK!J8049
VCFTA	2022	2022	0	VC!D8096
VCFTA	2023	2023	0	VC!E8096
VCFTA	2024	2024	0	VC!F8096
VCFTA	2025	2025	0	VC!G8096
VCFTA	2026	2026	0	VC!H8096
VCFTA	2027	2027	0	VC!I8096
VN-EAEU	2022	2022	0	EAV!D8076
VN-EAEU	2023	2023	0	EAV!E8076
VN-EAEU	2024	2024	0	EAV!F8076
VN-EAEU	2025	2025	0	EAV!G8076
VN-EAEU	2026	2026	0	EAV!H8076
VN-EAEU	2027	2027	0	EAV!I8076
AHKFTA	2022	2022	0	AKH!D8089
AHKFTA	2023	2023	0	AKH!E8089
AHKFTA	2024	2024	0	AKH!F8089
AHKFTA	2025	2025	0	AKH!G8089
AHKFTA	2026	2026	0	AKH!H8089
AHKFTA	2027	2027	0	AKH!I8089
EVFTA	2022	2022	0	EV-NK!D8093
EVFTA	2023	2023	0	EV-NK!E8093
EVFTA	2024	2024	0	EV-NK!F8093

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G8093
EVFTA	2026	2026	0	EV-NK!H8093
EVFTA	2027	2027	0	EV-NK!I8093
UKVFTA	2022	2022	0	UKV!D8093
UKVFTA	2023	2023	0	UKV!E8093
UKVFTA	2024	2024	0	UKV!F8093
UKVFTA	2025	2025	0	UKV!G8093
UKVFTA	2026	2026	0	UKV!H8093
UKVFTA	2027	2027	0	UKV!I8093
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8044
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8044
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8044
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8044
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8044
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8044
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8044
RCEP A	2022	2022	0	RCEPT-A!D8081
RCEP A	2023	2023	0	RCEPT-A!E8081
RCEP A	2024	2024	0	RCEPT-A!F8081
RCEP A	2025	2025	0	RCEPT-A!G8081
RCEP A	2026	2026	0	RCEPT-A!H8081
RCEP A	2027	2027	0	RCEPT-A!I8081
RCEP B	2022	2022	0	B!D8081
RCEP B	2023	2023	0	B!E8081
RCEP B	2024	2024	0	B!F8081
RCEP B	2025	2025	0	B!G8081

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H8081
RCEP B	2027	2027	0	B!I8081
RCEP C	2022	2022	0	C!D8081
RCEP C	2023	2023	0	C!E8081
RCEP C	2024	2024	0	C!F8081
RCEP C	2025	2025	0	C!G8081
RCEP C	2026	2026	0	C!H8081
RCEP C	2027	2027	0	C!I8081
RCEP D	2022	2022	0	D!D8081
RCEP D	2023	2023	0	D!E8081
RCEP D	2024	2024	0	D!F8081
RCEP D	2025	2025	0	D!G8081
RCEP D	2026	2026	0	D!H8081
RCEP D	2027	2027	0	D!I8081
RCEP E	2022	2022	0	E!D8084
RCEP E	2023	2023	0	E!E8084
RCEP E	2024	2024	0	E!F8084
RCEP E	2025	2025	0	E!G8084
RCEP E	2026	2026	0	E!H8084
RCEP E	2027	2027	0	E!I8084
RCEP F	2022	2022	0	F!D8081
RCEP F	2023	2023	0	F!E8081
RCEP F	2024	2024	0	F!F8081
RCEP F	2025	2025	0	F!G8081
RCEP F	2026	2026	0	F!H8081
RCEP F	2027	2027	0	F!I8081

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F7463
VIFTA	2025	2025	0	VI!G7463
VIFTA	2026	2026	0	VI!H7463
VIFTA	2027	2027	0	VI!I7463

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
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 5501.40.00. 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 0% for 5501.40.00 was checked against BT2026 (cell BT2026!N8451), 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.