Vietnam Tariff Intelligence

HS 5502.10.00 detail

HS code	5502.10.00
Description	Artificial filament tow / - Of cellulose acetate
Unit	kg
Generated	01/11/2026 09:01:28
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/55021000/

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!K8454
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N8454
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8454
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!E8064
ATIGA	2022	2022	0	AT!E8018

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F8018
ATIGA	2024	2024	0	AT!G8018
ATIGA	2025	2025	0	AT!H8018
ATIGA	2026	2026	0	AT!I8018
ATIGA	2027	2027	0	AT!J8018
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8068
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8068
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8068
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8068
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8068
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8068
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8069
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8069
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8069
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8069
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8069
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8069
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8070
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8024
AIFTA	30/12/2022	2022	0	AI!F8031
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8031
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8031
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8031
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8031
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8031
VKFTA	2022	2022	0	VK!E8053

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F8053
VKFTA	2024	2024	0	VK!G8053
VKFTA	2025	2025	0	VK!H8053
VKFTA	2026	2026	0	VK!I8053
VKFTA	2027	2027	0	VK!J8053
VCFTA	2022	2022	0	VC!D8100
VCFTA	2023	2023	0	VC!E8100
VCFTA	2024	2024	0	VC!F8100
VCFTA	2025	2025	0	VC!G8100
VCFTA	2026	2026	0	VC!H8100
VCFTA	2027	2027	0	VC!I8100
VN-EAEU	2022	2022	0	EAV!D8080
VN-EAEU	2023	2023	0	EAV!E8080
VN-EAEU	2024	2024	0	EAV!F8080
VN-EAEU	2025	2025	0	EAV!G8080
VN-EAEU	2026	2026	0	EAV!H8080
VN-EAEU	2027	2027	0	EAV!I8080
AHKFTA	2022	2022	0	AKH!D8093
AHKFTA	2023	2023	0	AKH!E8093
AHKFTA	2024	2024	0	AKH!F8093
AHKFTA	2025	2025	0	AKH!G8093
AHKFTA	2026	2026	0	AKH!H8093
AHKFTA	2027	2027	0	AKH!I8093
EVFTA	2022	2022	0	EV-NK!D8097
EVFTA	2023	2023	0	EV-NK!E8097
EVFTA	2024	2024	0	EV-NK!F8097

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G8097
EVFTA	2026	2026	0	EV-NK!H8097
EVFTA	2027	2027	0	EV-NK!I8097
UKVFTA	2022	2022	0	UKV!D8097
UKVFTA	2023	2023	0	UKV!E8097
UKVFTA	2024	2024	0	UKV!F8097
UKVFTA	2025	2025	0	UKV!G8097
UKVFTA	2026	2026	0	UKV!H8097
UKVFTA	2027	2027	0	UKV!I8097
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8048
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8048
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8048
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8048
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8048
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8048
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8048
RCEP A	2022	2022	0	RCEPT-A!D8085
RCEP A	2023	2023	0	RCEPT-A!E8085
RCEP A	2024	2024	0	RCEPT-A!F8085
RCEP A	2025	2025	0	RCEPT-A!G8085
RCEP A	2026	2026	0	RCEPT-A!H8085
RCEP A	2027	2027	0	RCEPT-A!I8085
RCEP B	2022	2022	0	B!D8085
RCEP B	2023	2023	0	B!E8085
RCEP B	2024	2024	0	B!F8085
RCEP B	2025	2025	0	B!G8085

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H8085
RCEP B	2027	2027	0	B!I8085
RCEP C	2022	2022	0	C!D8085
RCEP C	2023	2023	0	C!E8085
RCEP C	2024	2024	0	C!F8085
RCEP C	2025	2025	0	C!G8085
RCEP C	2026	2026	0	C!H8085
RCEP C	2027	2027	0	C!I8085
RCEP D	2022	2022	0	D!D8085
RCEP D	2023	2023	0	D!E8085
RCEP D	2024	2024	0	D!F8085
RCEP D	2025	2025	0	D!G8085
RCEP D	2026	2026	0	D!H8085
RCEP D	2027	2027	0	D!I8085
RCEP E	2022	2022	0	E!D8088
RCEP E	2023	2023	0	E!E8088
RCEP E	2024	2024	0	E!F8088
RCEP E	2025	2025	0	E!G8088
RCEP E	2026	2026	0	E!H8088
RCEP E	2027	2027	0	E!I8088
RCEP F	2022	2022	0	F!D8085
RCEP F	2023	2023	0	F!E8085
RCEP F	2024	2024	0	F!F8085
RCEP F	2025	2025	0	F!G8085
RCEP F	2026	2026	0	F!H8085
RCEP F	2027	2027	0	F!I8085

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F7466
VIFTA	2025	2025	0	VI!G7466
VIFTA	2026	2026	0	VI!H7466
VIFTA	2027	2027	0	VI!I7466

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 5502.10.00. 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 5502.10.00 was checked against BT2026 (cell BT2026!N8454), 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.