Vietnam Tariff Intelligence

HS 5402.39.00 detail

HS code	5402.39.00
Description	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex / - Textured yarn: / - - Other
Unit	kg
Generated	09/11/2026 13:09:15
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/54023900/

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!K8324
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N8324
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8324
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
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!E7934

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E7887
ATIGA	2023	2023	0	AT!F7887
ATIGA	2024	2024	0	AT!G7887
ATIGA	2025	2025	0	AT!H7887
ATIGA	2026	2026	0	AT!I7887
ATIGA	2027	2027	0	AT!J7887
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7937
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7937
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7937
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7937
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7937
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7937
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7938
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7938
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7938
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7938
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7938
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7938
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7939
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7893
AIFTA	30/12/2022	2022	0	AI!F7901
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7901
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7901
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7901
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7901
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7901

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E7923
VKFTA	2023	2023	0	VK!F7923
VKFTA	2024	2024	0	VK!G7923
VKFTA	2025	2025	0	VK!H7923
VKFTA	2026	2026	0	VK!I7923
VKFTA	2027	2027	0	VK!J7923
VCFTA	2022	2022	0	VC!D7969
VCFTA	2023	2023	0	VC!E7969
VCFTA	2024	2024	0	VC!F7969
VCFTA	2025	2025	0	VC!G7969
VCFTA	2026	2026	0	VC!H7969
VCFTA	2027	2027	0	VC!I7969
VN-EAEU	2022	2022	0	EAV!D7949
VN-EAEU	2023	2023	0	EAV!E7949
VN-EAEU	2024	2024	0	EAV!F7949
VN-EAEU	2025	2025	0	EAV!G7949
VN-EAEU	2026	2026	0	EAV!H7949
VN-EAEU	2027	2027	0	EAV!I7949
AHKFTA	2022	2022	0	AKH!D7962
AHKFTA	2023	2023	0	AKH!E7962
AHKFTA	2024	2024	0	AKH!F7962
AHKFTA	2025	2025	0	AKH!G7962
AHKFTA	2026	2026	0	AKH!H7962
AHKFTA	2027	2027	0	AKH!I7962
EVFTA	2022	2022	0	EV-NK!D7966
EVFTA	2023	2023	0	EV-NK!E7966

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F7966
EVFTA	2025	2025	0	EV-NK!G7966
EVFTA	2026	2026	0	EV-NK!H7966
EVFTA	2027	2027	0	EV-NK!I7966
UKVFTA	2022	2022	0	UKV!D7967
UKVFTA	2023	2023	0	UKV!E7967
UKVFTA	2024	2024	0	UKV!F7967
UKVFTA	2025	2025	0	UKV!G7967
UKVFTA	2026	2026	0	UKV!H7967
UKVFTA	2027	2027	0	UKV!I7967
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7917
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7917
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7917
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7917
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7917
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7917
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7917
RCEP A	2022	2022	0	RCEPT-A!D7954
RCEP A	2023	2023	0	RCEPT-A!E7954
RCEP A	2024	2024	0	RCEPT-A!F7954
RCEP A	2025	2025	0	RCEPT-A!G7954
RCEP A	2026	2026	0	RCEPT-A!H7954
RCEP A	2027	2027	0	RCEPT-A!I7954
RCEP B	2022	2022	0	B!D7954
RCEP B	2023	2023	0	B!E7954
RCEP B	2024	2024	0	B!F7954

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G7954
RCEP B	2026	2026	0	B!H7954
RCEP B	2027	2027	0	B!I7954
RCEP C	2022	2022	0	C!D7954
RCEP C	2023	2023	0	C!E7954
RCEP C	2024	2024	0	C!F7954
RCEP C	2025	2025	0	C!G7954
RCEP C	2026	2026	0	C!H7954
RCEP C	2027	2027	0	C!I7954
RCEP D	2022	2022	0	D!D7954
RCEP D	2023	2023	0	D!E7954
RCEP D	2024	2024	0	D!F7954
RCEP D	2025	2025	0	D!G7954
RCEP D	2026	2026	0	D!H7954
RCEP D	2027	2027	0	D!I7954
RCEP E	2022	2022	0	E!D7957
RCEP E	2023	2023	0	E!E7957
RCEP E	2024	2024	0	E!F7957
RCEP E	2025	2025	0	E!G7957
RCEP E	2026	2026	0	E!H7957
RCEP E	2027	2027	0	E!I7957
RCEP F	2022	2022	0	F!D7954
RCEP F	2023	2023	0	F!E7954
RCEP F	2024	2024	0	F!F7954
RCEP F	2025	2025	0	F!G7954
RCEP F	2026	2026	0	F!H7954

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I7954
VIFTA	2024	2024	0	VI!F7343
VIFTA	2025	2025	0	VI!G7343
VIFTA	2026	2026	0	VI!H7343
VIFTA	2027	2027	0	VI!I7343

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 5402.39.00. 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 5402.39.00 was checked against BT2026 (cell BT2026!N8324), 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.