Vietnam Tariff Intelligence

HS 5403.31.90 detail

HS code	5403.31.90
Description	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex / - Other yarn, single: / - - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre: / - - - Other
Unit	kg
Generated	07/11/2026 19:31:16
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/54033190/

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!K8354
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N8354
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8354
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!E7965

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E7919
ATIGA	2023	2023	0	AT!F7919
ATIGA	2024	2024	0	AT!G7919
ATIGA	2025	2025	0	AT!H7919
ATIGA	2026	2026	0	AT!I7919
ATIGA	2027	2027	0	AT!J7919
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7969
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7969
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7969
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7969
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7969
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7969
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7970
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7970
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7970
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7970
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7970
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7970
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7971
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7925
AIFTA	30/12/2022	2022	0	AI!F7932
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7932
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7932
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7932
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7932
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7932

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E7954
VKFTA	2023	2023	0	VK!F7954
VKFTA	2024	2024	0	VK!G7954
VKFTA	2025	2025	0	VK!H7954
VKFTA	2026	2026	0	VK!I7954
VKFTA	2027	2027	0	VK!J7954
VCFTA	2022	2022	0	VC!D8001
VCFTA	2023	2023	0	VC!E8001
VCFTA	2024	2024	0	VC!F8001
VCFTA	2025	2025	0	VC!G8001
VCFTA	2026	2026	0	VC!H8001
VCFTA	2027	2027	0	VC!I8001
VN-EAEU	2022	2022	0	EAV!D7981
VN-EAEU	2023	2023	0	EAV!E7981
VN-EAEU	2024	2024	0	EAV!F7981
VN-EAEU	2025	2025	0	EAV!G7981
VN-EAEU	2026	2026	0	EAV!H7981
VN-EAEU	2027	2027	0	EAV!I7981
AHKFTA	2022	2022	0	AKH!D7994
AHKFTA	2023	2023	0	AKH!E7994
AHKFTA	2024	2024	0	AKH!F7994
AHKFTA	2025	2025	0	AKH!G7994
AHKFTA	2026	2026	0	AKH!H7994
AHKFTA	2027	2027	0	AKH!I7994
EVFTA	2022	2022	0	EV-NK!D7998
EVFTA	2023	2023	0	EV-NK!E7998

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F7998
EVFTA	2025	2025	0	EV-NK!G7998
EVFTA	2026	2026	0	EV-NK!H7998
EVFTA	2027	2027	0	EV-NK!I7998
UKVFTA	2022	2022	0	UKV!D7998
UKVFTA	2023	2023	0	UKV!E7998
UKVFTA	2024	2024	0	UKV!F7998
UKVFTA	2025	2025	0	UKV!G7998
UKVFTA	2026	2026	0	UKV!H7998
UKVFTA	2027	2027	0	UKV!I7998
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7949
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7949
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7949
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7949
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7949
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7949
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7949
RCEP A	2022	2022	0	RCEPT-A!D7986
RCEP A	2023	2023	0	RCEPT-A!E7986
RCEP A	2024	2024	0	RCEPT-A!F7986
RCEP A	2025	2025	0	RCEPT-A!G7986
RCEP A	2026	2026	0	RCEPT-A!H7986
RCEP A	2027	2027	0	RCEPT-A!I7986
RCEP B	2022	2022	0	B!D7986
RCEP B	2023	2023	0	B!E7986
RCEP B	2024	2024	0	B!F7986

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G7986
RCEP B	2026	2026	0	B!H7986
RCEP B	2027	2027	0	B!I7986
RCEP C	2022	2022	0	C!D7986
RCEP C	2023	2023	0	C!E7986
RCEP C	2024	2024	0	C!F7986
RCEP C	2025	2025	0	C!G7986
RCEP C	2026	2026	0	C!H7986
RCEP C	2027	2027	0	C!I7986
RCEP D	2022	2022	0	D!D7986
RCEP D	2023	2023	0	D!E7986
RCEP D	2024	2024	0	D!F7986
RCEP D	2025	2025	0	D!G7986
RCEP D	2026	2026	0	D!H7986
RCEP D	2027	2027	0	D!I7986
RCEP E	2022	2022	0	E!D7989
RCEP E	2023	2023	0	E!E7989
RCEP E	2024	2024	0	E!F7989
RCEP E	2025	2025	0	E!G7989
RCEP E	2026	2026	0	E!H7989
RCEP E	2027	2027	0	E!I7989
RCEP F	2022	2022	0	F!D7986
RCEP F	2023	2023	0	F!E7986
RCEP F	2024	2024	0	F!F7986
RCEP F	2025	2025	0	F!G7986
RCEP F	2026	2026	0	F!H7986

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I7986
VIFTA	2024	2024	0	VI!F7373
VIFTA	2025	2025	0	VI!G7373
VIFTA	2026	2026	0	VI!H7373
VIFTA	2027	2027	0	VI!I7373

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 5403.31 has 2 lines; 5403.31.90 is distinguished from its siblings by: Other.	5403.31.10 Textured yarn	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
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 5403.31.90. 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 0% for 5403.31.90 was checked against BT2026 (cell BT2026!N8354), 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.