Vietnam Tariff Intelligence

HS 5404.90.00 detail

HS code	5404.90.00
Description	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm / - Other
Unit	kg
Generated	11/11/2026 10:45:10
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/54049000/

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!K8375
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N8375
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8375
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!E7987

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E7941
ATIGA	2023	2023	0	AT!F7941
ATIGA	2024	2024	0	AT!G7941
ATIGA	2025	2025	0	AT!H7941
ATIGA	2026	2026	0	AT!I7941
ATIGA	2027	2027	0	AT!J7941
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7991
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7991
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7991
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7991
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7991
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7991
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7992
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7992
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7992
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7992
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7992
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7992
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7993
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7947
AIFTA	30/12/2022	2022	0	AI!F7954
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7954
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7954
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7954
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7954
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7954

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E7976
VKFTA	2023	2023	0	VK!F7976
VKFTA	2024	2024	0	VK!G7976
VKFTA	2025	2025	0	VK!H7976
VKFTA	2026	2026	0	VK!I7976
VKFTA	2027	2027	0	VK!J7976
VCFTA	2022	2022	0	VC!D8023
VCFTA	2023	2023	0	VC!E8023
VCFTA	2024	2024	0	VC!F8023
VCFTA	2025	2025	0	VC!G8023
VCFTA	2026	2026	0	VC!H8023
VCFTA	2027	2027	0	VC!I8023
VN-EAEU	2022	2022	0	EAV!D8003
VN-EAEU	2023	2023	0	EAV!E8003
VN-EAEU	2024	2024	0	EAV!F8003
VN-EAEU	2025	2025	0	EAV!G8003
VN-EAEU	2026	2026	0	EAV!H8003
VN-EAEU	2027	2027	0	EAV!I8003
AHKFTA	2022	2022	0	AKH!D8016
AHKFTA	2023	2023	0	AKH!E8016
AHKFTA	2024	2024	0	AKH!F8016
AHKFTA	2025	2025	0	AKH!G8016
AHKFTA	2026	2026	0	AKH!H8016
AHKFTA	2027	2027	0	AKH!I8016
EVFTA	2022	2022	0	EV-NK!D8020
EVFTA	2023	2023	0	EV-NK!E8020

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F8020
EVFTA	2025	2025	0	EV-NK!G8020
EVFTA	2026	2026	0	EV-NK!H8020
EVFTA	2027	2027	0	EV-NK!I8020
UKVFTA	2022	2022	0	UKV!D8020
UKVFTA	2023	2023	0	UKV!E8020
UKVFTA	2024	2024	0	UKV!F8020
UKVFTA	2025	2025	0	UKV!G8020
UKVFTA	2026	2026	0	UKV!H8020
UKVFTA	2027	2027	0	UKV!I8020
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7971
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7971
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7971
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7971
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7971
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7971
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7971
RCEP A	2022	2022	0	RCEPT-A!D8008
RCEP A	2023	2023	0	RCEPT-A!E8008
RCEP A	2024	2024	0	RCEPT-A!F8008
RCEP A	2025	2025	0	RCEPT-A!G8008
RCEP A	2026	2026	0	RCEPT-A!H8008
RCEP A	2027	2027	0	RCEPT-A!I8008
RCEP B	2022	2022	0	B!D8008
RCEP B	2023	2023	0	B!E8008
RCEP B	2024	2024	0	B!F8008

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G8008
RCEP B	2026	2026	0	B!H8008
RCEP B	2027	2027	0	B!I8008
RCEP C	2022	2022	0	C!D8008
RCEP C	2023	2023	0	C!E8008
RCEP C	2024	2024	0	C!F8008
RCEP C	2025	2025	0	C!G8008
RCEP C	2026	2026	0	C!H8008
RCEP C	2027	2027	0	C!I8008
RCEP D	2022	2022	0	D!D8008
RCEP D	2023	2023	0	D!E8008
RCEP D	2024	2024	0	D!F8008
RCEP D	2025	2025	0	D!G8008
RCEP D	2026	2026	0	D!H8008
RCEP D	2027	2027	0	D!I8008
RCEP E	2022	2022	0	E!D8011
RCEP E	2023	2023	0	E!E8011
RCEP E	2024	2024	0	E!F8011
RCEP E	2025	2025	0	E!G8011
RCEP E	2026	2026	0	E!H8011
RCEP E	2027	2027	0	E!I8011
RCEP F	2022	2022	0	F!D8008
RCEP F	2023	2023	0	F!E8008
RCEP F	2024	2024	0	F!F8008
RCEP F	2025	2025	0	F!G8008
RCEP F	2026	2026	0	F!H8008

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I8008
VIFTA	2024	2024	0	VI!F7394
VIFTA	2025	2025	0	VI!G7394
VIFTA	2026	2026	0	VI!H7394
VIFTA	2027	2027	0	VI!I7394

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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
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 5404.90.00. 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 5404.90.00 was checked against BT2026 (cell BT2026!N8375), 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)
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.