Vietnam Tariff Intelligence

HS 5508.10.90 detail

HS code	5508.10.90
Description	Sewing thread of man-made staple fibres, whether or not put up for retail sale / - Of synthetic staple fibres: / - - Other
Unit	kg
Generated	03/11/2026 01:05:51
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/55081090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K8484
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N8484
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8484
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	2.9	2.9%	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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E8100
ATIGA	2022	2022	0	AT!E8054
ATIGA	2023	2023	0	AT!F8054
ATIGA	2024	2024	0	AT!G8054
ATIGA	2025	2025	0	AT!H8054
ATIGA	2026	2026	0	AT!I8054
ATIGA	2027	2027	0	AT!J8054
AJCEP	30/12/2022 - 31/3/2023	2022	5	AJ!E8104
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8104
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8104

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8104
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8104
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8104
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8105
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8105
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8105
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8105
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8105
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8105
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8106
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8060
AIFTA	30/12/2022	2022	0	AI!F8067
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8067
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8067
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8067
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8067
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8067
VKFTA	2022	2022	0	VK!E8089
VKFTA	2023	2023	0	VK!F8089
VKFTA	2024	2024	0	VK!G8089
VKFTA	2025	2025	0	VK!H8089
VKFTA	2026	2026	0	VK!I8089
VKFTA	2027	2027	0	VK!J8089
VCFTA	2022	2022	0	VC!D8136
VCFTA	2023	2023	0	VC!E8136
VCFTA	2024	2024	0	VC!F8136

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G8136
VCFTA	2026	2026	0	VC!H8136
VCFTA	2027	2027	0	VC!I8136
VN-EAEU	2022	2022	0	EAV!D8116
VN-EAEU	2023	2023	0	EAV!E8116
VN-EAEU	2024	2024	0	EAV!F8116
VN-EAEU	2025	2025	0	EAV!G8116
VN-EAEU	2026	2026	0	EAV!H8116
VN-EAEU	2027	2027	0	EAV!I8116
AHKFTA	2022	2022	*	AKH!D8129
AHKFTA	2023	2023	*	AKH!E8129
AHKFTA	2024	2024	*	AKH!F8129
AHKFTA	2025	2025	*	AKH!G8129
AHKFTA	2026	2026	*	AKH!H8129
AHKFTA	2027	2027	*	AKH!I8129
EVFTA	2022	2022	0	EV-NK!D8133
EVFTA	2023	2023	0	EV-NK!E8133
EVFTA	2024	2024	0	EV-NK!F8133
EVFTA	2025	2025	0	EV-NK!G8133
EVFTA	2026	2026	0	EV-NK!H8133
EVFTA	2027	2027	0	EV-NK!I8133
UKVFTA	2022	2022	0	UKV!D8133
UKVFTA	2023	2023	0	UKV!E8133
UKVFTA	2024	2024	0	UKV!F8133
UKVFTA	2025	2025	0	UKV!G8133
UKVFTA	2026	2026	0	UKV!H8133

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I8133
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8084
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8084
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8084
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8084
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8084
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8084
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8084
RCEP A	2022	2022	0	RCEPT-A!D8121
RCEP A	2023	2023	0	RCEPT-A!E8121
RCEP A	2024	2024	0	RCEPT-A!F8121
RCEP A	2025	2025	0	RCEPT-A!G8121
RCEP A	2026	2026	0	RCEPT-A!H8121
RCEP A	2027	2027	0	RCEPT-A!I8121
RCEP B	2022	2022	0	B!D8121
RCEP B	2023	2023	0	B!E8121
RCEP B	2024	2024	0	B!F8121
RCEP B	2025	2025	0	B!G8121
RCEP B	2026	2026	0	B!H8121
RCEP B	2027	2027	0	B!I8121
RCEP C	2022	2022	0	C!D8121
RCEP C	2023	2023	0	C!E8121
RCEP C	2024	2024	0	C!F8121
RCEP C	2025	2025	0	C!G8121
RCEP C	2026	2026	0	C!H8121
RCEP C	2027	2027	0	C!I8121

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D8121
RCEP D	2023	2023	0	D!E8121
RCEP D	2024	2024	0	D!F8121
RCEP D	2025	2025	0	D!G8121
RCEP D	2026	2026	0	D!H8121
RCEP D	2027	2027	0	D!I8121
RCEP E	2022	2022	0	E!D8124
RCEP E	2023	2023	0	E!E8124
RCEP E	2024	2024	0	E!F8124
RCEP E	2025	2025	0	E!G8124
RCEP E	2026	2026	0	E!H8124
RCEP E	2027	2027	0	E!I8124
RCEP F	2022	2022	0	F!D8121
RCEP F	2023	2023	0	F!E8121
RCEP F	2024	2024	0	F!F8121
RCEP F	2025	2025	0	F!G8121
RCEP F	2026	2026	0	F!H8121
RCEP F	2027	2027	0	F!I8121
VIFTA	2024	2024	4.3	VI!F7496
VIFTA	2025	2025	3.6	VI!G7496
VIFTA	2026	2026	2.9	VI!H7496
VIFTA	2027	2027	2.1	VI!I7496

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 5508.10 has 2 lines; 5508.10.90 is distinguished from its siblings by: Other.	5508.10.10 Put up for retail sale	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 5508.10.90. 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 5% for 5508.10.90 was checked against BT2026 (cell BT2026!N8484), 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.