Vietnam Tariff Intelligence

HS 5509.12.00 detail

HS code	5509.12.00
Description	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale / - Containing 85% or more by weight of staple fibres of nylon or other polyamides: / - - Multiple (folded) or cabled yarn
Unit	kg
Generated	11/11/2026 07:44:34
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/55091200/

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!K8491
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N8491
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8491
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
RCEP (Annex A)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	3,4	3.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	2.9	2.9%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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)		5	AC!E8108

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E8062
ATIGA	2023	2023	0	AT!F8062
ATIGA	2024	2024	0	AT!G8062
ATIGA	2025	2025	0	AT!H8062
ATIGA	2026	2026	0	AT!I8062
ATIGA	2027	2027	0	AT!J8062
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8112
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8112
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8112
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8112
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8112
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8112
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8113
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8113
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8113
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8113
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8113
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8113
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8114
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8068
AIFTA	30/12/2022	2022	5	AI!F8075
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G8075
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H8075
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I8075
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J8075
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K8075

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E8097
VKFTA	2023	2023	0	VK!F8097
VKFTA	2024	2024	0	VK!G8097
VKFTA	2025	2025	0	VK!H8097
VKFTA	2026	2026	0	VK!I8097
VKFTA	2027	2027	0	VK!J8097
VCFTA	2022	2022	0	VC!D8144
VCFTA	2023	2023	0	VC!E8144
VCFTA	2024	2024	0	VC!F8144
VCFTA	2025	2025	0	VC!G8144
VCFTA	2026	2026	0	VC!H8144
VCFTA	2027	2027	0	VC!I8144
VN-EAEU	2022	2022	0	EAV!D8124
VN-EAEU	2023	2023	0	EAV!E8124
VN-EAEU	2024	2024	0	EAV!F8124
VN-EAEU	2025	2025	0	EAV!G8124
VN-EAEU	2026	2026	0	EAV!H8124
VN-EAEU	2027	2027	0	EAV!I8124
AHKFTA	2022	2022	5	AKH!D8137
AHKFTA	2023	2023	5	AKH!E8137
AHKFTA	2024	2024	5	AKH!F8137
AHKFTA	2025	2025	5	AKH!G8137
AHKFTA	2026	2026	5	AKH!H8137
AHKFTA	2027	2027	5	AKH!I8137
EVFTA	2022	2022	0	EV-NK!D8141
EVFTA	2023	2023	0	EV-NK!E8141

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F8141
EVFTA	2025	2025	0	EV-NK!G8141
EVFTA	2026	2026	0	EV-NK!H8141
EVFTA	2027	2027	0	EV-NK!I8141
UKVFTA	2022	2022	0	UKV!D8141
UKVFTA	2023	2023	0	UKV!E8141
UKVFTA	2024	2024	0	UKV!F8141
UKVFTA	2025	2025	0	UKV!G8141
UKVFTA	2026	2026	0	UKV!H8141
UKVFTA	2027	2027	0	UKV!I8141
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8092
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8092
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8092
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8092
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8092
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8092
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8092
RCEP A	2022	2022	4,7	RCEPT-A!D8129
RCEP A	2023	2023	4,3	RCEPT-A!E8129
RCEP A	2024	2024	4	RCEPT-A!F8129
RCEP A	2025	2025	3,7	RCEPT-A!G8129
RCEP A	2026	2026	3,3	RCEPT-A!H8129
RCEP A	2027	2027	3	RCEPT-A!I8129
RCEP B	2022	2022	4,7	B!D8129
RCEP B	2023	2023	4,3	B!E8129
RCEP B	2024	2024	4	B!F8129

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	3,7	B!G8129
RCEP B	2026	2026	3,3	B!H8129
RCEP B	2027	2027	3	B!I8129
RCEP C	2022	2022	5	C!D8129
RCEP C	2023	2023	5	C!E8129
RCEP C	2024	2024	5	C!F8129
RCEP C	2025	2025	5	C!G8129
RCEP C	2026	2026	5	C!H8129
RCEP C	2027	2027	5	C!I8129
RCEP D	2022	2022	4,7	D!D8129
RCEP D	2023	2023	4,4	D!E8129
RCEP D	2024	2024	4,1	D!F8129
RCEP D	2025	2025	3,8	D!G8129
RCEP D	2026	2026	3,4	D!H8129
RCEP D	2027	2027	3,1	D!I8129
RCEP E	2022	2022	4,7	E!D8132
RCEP E	2023	2023	4,3	E!E8132
RCEP E	2024	2024	4	E!F8132
RCEP E	2025	2025	3,7	E!G8132
RCEP E	2026	2026	3,3	E!H8132
RCEP E	2027	2027	3	E!I8132
RCEP F	2022	2022	4,7	F!D8129
RCEP F	2023	2023	4,3	F!E8129
RCEP F	2024	2024	4	F!F8129
RCEP F	2025	2025	3,7	F!G8129
RCEP F	2026	2026	3,3	F!H8129

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	3	F!I8129
VIFTA	2024	2024	4.3	VI!F7503
VIFTA	2025	2025	3.6	VI!G7503
VIFTA	2026	2026	2.9	VI!H7503
VIFTA	2027	2027	2.1	VI!I7503

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
FTA-013	YELLOW	FTA rate not lower than MFN	ACFTA 5%, AHKFTA 5%, AIFTA 5%, RCEP (Annex C) 5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 5509.12.00. 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 5% for 5509.12.00 was checked against BT2026 (cell BT2026!N8491), 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.