Vietnam Tariff Intelligence

HS 5405.00.00 detail

HS code	5405.00.00
Description	Artificial 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 artificial textile materials of an apparent width not exceeding 5 mm
Unit	kg
Generated	18/11/2026 03:01:17
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://www.vietnamtariff.com/hs-code/54050000/

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!K8376
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N8376
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8376
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!E7989

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E7943
ATIGA	2023	2023	0	AT!F7943
ATIGA	2024	2024	0	AT!G7943
ATIGA	2025	2025	0	AT!H7943
ATIGA	2026	2026	0	AT!I7943
ATIGA	2027	2027	0	AT!J7943
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7993
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7993
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7993
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7993
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7993
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7993
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7994
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7994
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7994
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7994
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7994
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7994
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7995
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7949
AIFTA	30/12/2022	2022	0	AI!F7956
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7956
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7956
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7956
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7956
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7956

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E7978
VKFTA	2023	2023	0	VK!F7978
VKFTA	2024	2024	0	VK!G7978
VKFTA	2025	2025	0	VK!H7978
VKFTA	2026	2026	0	VK!I7978
VKFTA	2027	2027	0	VK!J7978
VCFTA	2022	2022	0	VC!D8025
VCFTA	2023	2023	0	VC!E8025
VCFTA	2024	2024	0	VC!F8025
VCFTA	2025	2025	0	VC!G8025
VCFTA	2026	2026	0	VC!H8025
VCFTA	2027	2027	0	VC!I8025
VN-EAEU	2022	2022	0	EAV!D8005
VN-EAEU	2023	2023	0	EAV!E8005
VN-EAEU	2024	2024	0	EAV!F8005
VN-EAEU	2025	2025	0	EAV!G8005
VN-EAEU	2026	2026	0	EAV!H8005
VN-EAEU	2027	2027	0	EAV!I8005
AHKFTA	2022	2022	0	AKH!D8018
AHKFTA	2023	2023	0	AKH!E8018
AHKFTA	2024	2024	0	AKH!F8018
AHKFTA	2025	2025	0	AKH!G8018
AHKFTA	2026	2026	0	AKH!H8018
AHKFTA	2027	2027	0	AKH!I8018
EVFTA	2022	2022	0	EV-NK!D8022
EVFTA	2023	2023	0	EV-NK!E8022

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F8022
EVFTA	2025	2025	0	EV-NK!G8022
EVFTA	2026	2026	0	EV-NK!H8022
EVFTA	2027	2027	0	EV-NK!I8022
UKVFTA	2022	2022	0	UKV!D8022
UKVFTA	2023	2023	0	UKV!E8022
UKVFTA	2024	2024	0	UKV!F8022
UKVFTA	2025	2025	0	UKV!G8022
UKVFTA	2026	2026	0	UKV!H8022
UKVFTA	2027	2027	0	UKV!I8022
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7973
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7973
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7973
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7973
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7973
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7973
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7973
RCEP A	2022	2022	0	RCEPT-A!D8010
RCEP A	2023	2023	0	RCEPT-A!E8010
RCEP A	2024	2024	0	RCEPT-A!F8010
RCEP A	2025	2025	0	RCEPT-A!G8010
RCEP A	2026	2026	0	RCEPT-A!H8010
RCEP A	2027	2027	0	RCEPT-A!I8010
RCEP B	2022	2022	0	B!D8010
RCEP B	2023	2023	0	B!E8010
RCEP B	2024	2024	0	B!F8010

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G8010
RCEP B	2026	2026	0	B!H8010
RCEP B	2027	2027	0	B!I8010
RCEP C	2022	2022	0	C!D8010
RCEP C	2023	2023	0	C!E8010
RCEP C	2024	2024	0	C!F8010
RCEP C	2025	2025	0	C!G8010
RCEP C	2026	2026	0	C!H8010
RCEP C	2027	2027	0	C!I8010
RCEP D	2022	2022	0	D!D8010
RCEP D	2023	2023	0	D!E8010
RCEP D	2024	2024	0	D!F8010
RCEP D	2025	2025	0	D!G8010
RCEP D	2026	2026	0	D!H8010
RCEP D	2027	2027	0	D!I8010
RCEP E	2022	2022	0	E!D8013
RCEP E	2023	2023	0	E!E8013
RCEP E	2024	2024	0	E!F8013
RCEP E	2025	2025	0	E!G8013
RCEP E	2026	2026	0	E!H8013
RCEP E	2027	2027	0	E!I8013
RCEP F	2022	2022	0	F!D8010
RCEP F	2023	2023	0	F!E8010
RCEP F	2024	2024	0	F!F8010
RCEP F	2025	2025	0	F!G8010
RCEP F	2026	2026	0	F!H8010

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I8010
VIFTA	2024	2024	0	VI!F7395
VIFTA	2025	2025	0	VI!G7395
VIFTA	2026	2026	0	VI!H7395
VIFTA	2027	2027	0	VI!I7395

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 5405.00.00. 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 5405.00.00 was checked against BT2026 (cell BT2026!N8376), 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.