Vietnam Tariff Intelligence

HS 5703.39.90 detail

HS code	5703.39.90
Description	Carpets and other textile floor coverings (including turf), tufted, whether or not made up / - Of other man-made textile materials: / - - Other: / - - - Other
Unit	m2/chiếc
Generated	03/11/2026 12:52:16
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/57033990/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	18	18%	15/2023/QĐ-TTg	2023-07-15	BT2026!K8774
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N8774
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8774
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!E8391

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E8345
ATIGA	2023	2023	0	AT!F8345
ATIGA	2024	2024	0	AT!G8345
ATIGA	2025	2025	0	AT!H8345
ATIGA	2026	2026	0	AT!I8345
ATIGA	2027	2027	0	AT!J8345
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8395
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8395
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8395
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8395
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8395
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8395
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8396
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8396
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8396
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8396
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8396
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8396
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8397
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8351
AIFTA	30/12/2022	2022	0	AI!F8358
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8358
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8358
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8358
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8358
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8358

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E8380
VKFTA	2023	2023	0	VK!F8380
VKFTA	2024	2024	0	VK!G8380
VKFTA	2025	2025	0	VK!H8380
VKFTA	2026	2026	0	VK!I8380
VKFTA	2027	2027	0	VK!J8380
VCFTA	2022	2022	2	VC!D8427
VCFTA	2023	2023	1	VC!E8427
VCFTA	2024	2024	0	VC!F8427
VCFTA	2025	2025	0	VC!G8427
VCFTA	2026	2026	0	VC!H8427
VCFTA	2027	2027	0	VC!I8427
VN-EAEU	2022	2022	0	EAV!D8407
VN-EAEU	2023	2023	0	EAV!E8407
VN-EAEU	2024	2024	0	EAV!F8407
VN-EAEU	2025	2025	0	EAV!G8407
VN-EAEU	2026	2026	0	EAV!H8407
VN-EAEU	2027	2027	0	EAV!I8407
AHKFTA	2022	2022	0	AKH!D8420
AHKFTA	2023	2023	0	AKH!E8420
AHKFTA	2024	2024	0	AKH!F8420
AHKFTA	2025	2025	0	AKH!G8420
AHKFTA	2026	2026	0	AKH!H8420
AHKFTA	2027	2027	0	AKH!I8420
EVFTA	2022	2022	0	EV-NK!D8424
EVFTA	2023	2023	0	EV-NK!E8424

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F8424
EVFTA	2025	2025	0	EV-NK!G8424
EVFTA	2026	2026	0	EV-NK!H8424
EVFTA	2027	2027	0	EV-NK!I8424
UKVFTA	2022	2022	0	UKV!D8424
UKVFTA	2023	2023	0	UKV!E8424
UKVFTA	2024	2024	0	UKV!F8424
UKVFTA	2025	2025	0	UKV!G8424
UKVFTA	2026	2026	0	UKV!H8424
UKVFTA	2027	2027	0	UKV!I8424
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8375
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8375
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8375
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8375
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8375
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8375
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8375
RCEP A	2022	2022	0	RCEPT-A!D8412
RCEP A	2023	2023	0	RCEPT-A!E8412
RCEP A	2024	2024	0	RCEPT-A!F8412
RCEP A	2025	2025	0	RCEPT-A!G8412
RCEP A	2026	2026	0	RCEPT-A!H8412
RCEP A	2027	2027	0	RCEPT-A!I8412
RCEP B	2022	2022	0	B!D8412
RCEP B	2023	2023	0	B!E8412
RCEP B	2024	2024	0	B!F8412

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G8412
RCEP B	2026	2026	0	B!H8412
RCEP B	2027	2027	0	B!I8412
RCEP C	2022	2022	0	C!D8412
RCEP C	2023	2023	0	C!E8412
RCEP C	2024	2024	0	C!F8412
RCEP C	2025	2025	0	C!G8412
RCEP C	2026	2026	0	C!H8412
RCEP C	2027	2027	0	C!I8412
RCEP D	2022	2022	0	D!D8412
RCEP D	2023	2023	0	D!E8412
RCEP D	2024	2024	0	D!F8412
RCEP D	2025	2025	0	D!G8412
RCEP D	2026	2026	0	D!H8412
RCEP D	2027	2027	0	D!I8412
RCEP E	2022	2022	0	E!D8415
RCEP E	2023	2023	0	E!E8415
RCEP E	2024	2024	0	E!F8415
RCEP E	2025	2025	0	E!G8415
RCEP E	2026	2026	0	E!H8415
RCEP E	2027	2027	0	E!I8415
RCEP F	2022	2022	0	F!D8412
RCEP F	2023	2023	0	F!E8412
RCEP F	2024	2024	0	F!F8412
RCEP F	2025	2025	0	F!G8412
RCEP F	2026	2026	0	F!H8412

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I8412
VIFTA	2024	2024	8	VI!F7768
VIFTA	2025	2025	4	VI!G7768
VIFTA	2026	2026	0	VI!H7768
VIFTA	2027	2027	0	VI!I7768

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 5703.39 has 2 lines; 5703.39.90 is distinguished from its siblings by: Other.	5703.39.10 Prayer rugs	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	5703.39.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 5703.39.90	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 "5/8/10".		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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 5703.39.90. 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 12% for 5703.39.90 was checked against BT2026 (cell BT2026!N8774), 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
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
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.