Vietnam Tariff Intelligence

HS 5703.90.22 detail

HS code	5703.90.22
Description	Carpets and other textile floor coverings (including turf), tufted, whether or not made up / - Of other textile materials: / - - Of jute fibres: / - - - Flooring carpets of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04
Unit	m2/chiếc
Generated	06/11/2026 02:41:48
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/57039022/

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!K8781
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N8781
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8781
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	6.9	6.9%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E8398

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E8353
ATIGA	2023	2023	0	AT!F8353
ATIGA	2024	2024	0	AT!G8353
ATIGA	2025	2025	0	AT!H8353
ATIGA	2026	2026	0	AT!I8353
ATIGA	2027	2027	0	AT!J8353
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8403
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8403
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8403
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8403
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8403
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8403
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8404
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8404
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8404
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8404
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8404
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8404
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8405
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8359
AIFTA	30/12/2022	2022	0	AI!F8365
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8365
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8365
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8365
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8365
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8365

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E8388
VKFTA	2023	2023	0	VK!F8388
VKFTA	2024	2024	0	VK!G8388
VKFTA	2025	2025	0	VK!H8388
VKFTA	2026	2026	0	VK!I8388
VKFTA	2027	2027	0	VK!J8388
VCFTA	2022	2022	2	VC!D8435
VCFTA	2023	2023	1	VC!E8435
VCFTA	2024	2024	0	VC!F8435
VCFTA	2025	2025	0	VC!G8435
VCFTA	2026	2026	0	VC!H8435
VCFTA	2027	2027	0	VC!I8435
VN-EAEU	2022	2022	0	EAV!D8415
VN-EAEU	2023	2023	0	EAV!E8415
VN-EAEU	2024	2024	0	EAV!F8415
VN-EAEU	2025	2025	0	EAV!G8415
VN-EAEU	2026	2026	0	EAV!H8415
VN-EAEU	2027	2027	0	EAV!I8415
AHKFTA	2022	2022	0	AKH!D8428
AHKFTA	2023	2023	0	AKH!E8428
AHKFTA	2024	2024	0	AKH!F8428
AHKFTA	2025	2025	0	AKH!G8428
AHKFTA	2026	2026	0	AKH!H8428
AHKFTA	2027	2027	0	AKH!I8428
EVFTA	2022	2022	0	EV-NK!D8432
EVFTA	2023	2023	0	EV-NK!E8432

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F8432
EVFTA	2025	2025	0	EV-NK!G8432
EVFTA	2026	2026	0	EV-NK!H8432
EVFTA	2027	2027	0	EV-NK!I8432
UKVFTA	2022	2022	0	UKV!D8431
UKVFTA	2023	2023	0	UKV!E8431
UKVFTA	2024	2024	0	UKV!F8431
UKVFTA	2025	2025	0	UKV!G8431
UKVFTA	2026	2026	0	UKV!H8431
UKVFTA	2027	2027	0	UKV!I8431
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8383
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8383
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8383
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8383
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8383
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8383
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8383
RCEP A	2022	2022	0	RCEPT-A!D8420
RCEP A	2023	2023	0	RCEPT-A!E8420
RCEP A	2024	2024	0	RCEPT-A!F8420
RCEP A	2025	2025	0	RCEPT-A!G8420
RCEP A	2026	2026	0	RCEPT-A!H8420
RCEP A	2027	2027	0	RCEPT-A!I8420
RCEP B	2022	2022	0	B!D8420
RCEP B	2023	2023	0	B!E8420
RCEP B	2024	2024	0	B!F8420

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G8420
RCEP B	2026	2026	0	B!H8420
RCEP B	2027	2027	0	B!I8420
RCEP C	2022	2022	0	C!D8420
RCEP C	2023	2023	0	C!E8420
RCEP C	2024	2024	0	C!F8420
RCEP C	2025	2025	0	C!G8420
RCEP C	2026	2026	0	C!H8420
RCEP C	2027	2027	0	C!I8420
RCEP D	2022	2022	0	D!D8419
RCEP D	2023	2023	0	D!E8419
RCEP D	2024	2024	0	D!F8419
RCEP D	2025	2025	0	D!G8419
RCEP D	2026	2026	0	D!H8419
RCEP D	2027	2027	0	D!I8419
RCEP E	2022	2022	0	E!D8423
RCEP E	2023	2023	0	E!E8423
RCEP E	2024	2024	0	E!F8423
RCEP E	2025	2025	0	E!G8423
RCEP E	2026	2026	0	E!H8423
RCEP E	2027	2027	0	E!I8423
RCEP F	2022	2022	0	F!D8420
RCEP F	2023	2023	0	F!E8420
RCEP F	2024	2024	0	F!F8420
RCEP F	2025	2025	0	F!G8420
RCEP F	2026	2026	0	F!H8420

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I8420
VIFTA	2024	2024	10,3	VI!F7775
VIFTA	2025	2025	8.6	VI!G7775
VIFTA	2026	2026	6.9	VI!H7775
VIFTA	2027	2027	5.1	VI!I7775

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 5703.90 has 9 lines; 5703.90.22 is distinguished from its siblings by: Flooring carpets of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04.	5703.90.11 Prayer rugs; 5703.90.19 Other; 5703.90.21 Floor mats of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04; 5703.90.29 Other; 5703.90.91 Floor mats of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04; 5703.90.92 Prayer rugs	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 5703.90.22. 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 5703.90.22 was checked against BT2026 (cell BT2026!N8781), 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.