Vietnam Tariff Intelligence

HS 5705.00.99 detail

HS code	5705.00.99
Description	Other carpets and other textile floor coverings, whether or not made up / - Other: / - - Other
Unit	m2/chiếc
Generated	05/11/2026 22:06:31
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/57050099/

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!K8802
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N8802
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8802
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	8.4	8.4%	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!E8421
ATIGA	2022	2022	0	AT!E8376

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F8376
ATIGA	2024	2024	0	AT!G8376
ATIGA	2025	2025	0	AT!H8376
ATIGA	2026	2026	0	AT!I8376
ATIGA	2027	2027	0	AT!J8376
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8426
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8426
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8426
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8426
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8426
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8426
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8427
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8427
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8427
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8427
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8427
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8427
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8428
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8382
AIFTA	30/12/2022	2022	0	AI!F8388
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8388
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8388
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8388
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8388
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8388
VKFTA	2022	2022	0	VK!E8411

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F8411
VKFTA	2024	2024	0	VK!G8411
VKFTA	2025	2025	0	VK!H8411
VKFTA	2026	2026	0	VK!I8411
VKFTA	2027	2027	0	VK!J8411
VCFTA	2022	2022	2	VC!D8458
VCFTA	2023	2023	1	VC!E8458
VCFTA	2024	2024	0	VC!F8458
VCFTA	2025	2025	0	VC!G8458
VCFTA	2026	2026	0	VC!H8458
VCFTA	2027	2027	0	VC!I8458
VN-EAEU	2022	2022	0	EAV!D8438
VN-EAEU	2023	2023	0	EAV!E8438
VN-EAEU	2024	2024	0	EAV!F8438
VN-EAEU	2025	2025	0	EAV!G8438
VN-EAEU	2026	2026	0	EAV!H8438
VN-EAEU	2027	2027	0	EAV!I8438
AHKFTA	2022	2022	0	AKH!D8451
AHKFTA	2023	2023	0	AKH!E8451
AHKFTA	2024	2024	0	AKH!F8451
AHKFTA	2025	2025	0	AKH!G8451
AHKFTA	2026	2026	0	AKH!H8451
AHKFTA	2027	2027	0	AKH!I8451
EVFTA	2022	2022	0	EV-NK!D8455
EVFTA	2023	2023	0	EV-NK!E8455
EVFTA	2024	2024	0	EV-NK!F8455

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G8455
EVFTA	2026	2026	0	EV-NK!H8455
EVFTA	2027	2027	0	EV-NK!I8455
UKVFTA	2022	2022	0	UKV!D8454
UKVFTA	2023	2023	0	UKV!E8454
UKVFTA	2024	2024	0	UKV!F8454
UKVFTA	2025	2025	0	UKV!G8454
UKVFTA	2026	2026	0	UKV!H8454
UKVFTA	2027	2027	0	UKV!I8454
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8406
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8406
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8406
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8406
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8406
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8406
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8406
RCEP A	2022	2022	0	RCEPT-A!D8443
RCEP A	2023	2023	0	RCEPT-A!E8443
RCEP A	2024	2024	0	RCEPT-A!F8443
RCEP A	2025	2025	0	RCEPT-A!G8443
RCEP A	2026	2026	0	RCEPT-A!H8443
RCEP A	2027	2027	0	RCEPT-A!I8443
RCEP B	2022	2022	0	B!D8443
RCEP B	2023	2023	0	B!E8443
RCEP B	2024	2024	0	B!F8443
RCEP B	2025	2025	0	B!G8443

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H8443
RCEP B	2027	2027	0	B!I8443
RCEP C	2022	2022	0	C!D8443
RCEP C	2023	2023	0	C!E8443
RCEP C	2024	2024	0	C!F8443
RCEP C	2025	2025	0	C!G8443
RCEP C	2026	2026	0	C!H8443
RCEP C	2027	2027	0	C!I8443
RCEP D	2022	2022	0	D!D8442
RCEP D	2023	2023	0	D!E8442
RCEP D	2024	2024	0	D!F8442
RCEP D	2025	2025	0	D!G8442
RCEP D	2026	2026	0	D!H8442
RCEP D	2027	2027	0	D!I8442
RCEP E	2022	2022	0	E!D8446
RCEP E	2023	2023	0	E!E8446
RCEP E	2024	2024	0	E!F8446
RCEP E	2025	2025	0	E!G8446
RCEP E	2026	2026	0	E!H8446
RCEP E	2027	2027	0	E!I8446
RCEP F	2022	2022	0	F!D8443
RCEP F	2023	2023	0	F!E8443
RCEP F	2024	2024	0	F!F8443
RCEP F	2025	2025	0	F!G8443
RCEP F	2026	2026	0	F!H8443
RCEP F	2027	2027	0	F!I8443

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	10.8	VI!F7796
VIFTA	2025	2025	9.6	VI!G7796
VIFTA	2026	2026	8.4	VI!H7796
VIFTA	2027	2027	7.2	VI!I7796

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 5705.00 has 7 lines; 5705.00.99 is distinguished from its siblings by: Other.	5705.00.11 Prayer rugs; 5705.00.19 Other; 5705.00.21 Non-woven floor coverings, of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04; 5705.00.29 Other; 5705.00.91 Prayer rugs; 5705.00.92 Non-woven floor coverings, of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	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 5705.00.99. 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 5705.00.99 was checked against BT2026 (cell BT2026!N8802), 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.