Vietnam Tariff Intelligence

HS 5804.21.90 detail

HS code	5804.21.90
Description	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06 / - Mechanically made lace: / - - Of man-made fibres: / - - - Other
Unit	kg/m/m2
Generated	08/11/2026 13:24:20
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/58042190/

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!K8896
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N8896
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8896
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
AKFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	5	5%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VJEPA	5	5%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
AIFTA	6	6%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VIFTA	6.9	6.9%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	12	12%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12	12%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12	12%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12	12%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	12	12%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12	12%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12	12%	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!E8507

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E8462
ATIGA	2023	2023	0	AT!F8462
ATIGA	2024	2024	0	AT!G8462
ATIGA	2025	2025	0	AT!H8462
ATIGA	2026	2026	0	AT!I8462
ATIGA	2027	2027	0	AT!J8462
AJCEP	30/12/2022 - 31/3/2023	2022	12	AJ!E8512
AJCEP	01/4/2023 - 31/3/2024	2023	12	AJ!F8512
AJCEP	01/4/2024 - 31/3/2025	2024	12	AJ!G8512
AJCEP	01/4/2025 - 31/3/2026	2025	5	AJ!H8512
AJCEP	01/4/2026 - 31/3/2027	2026	5	AJ!I8512
AJCEP	01/4/2027 - 31/3/2028	2027	5	AJ!J8512
VJEPA	30/12/2022 - 31/3/2023	2022	12	VJ!E8513
VJEPA	01/4/2023 - 31/3/2024	2023	12	VJ!F8513
VJEPA	01/4/2024 - 31/3/2025	2024	12	VJ!G8513
VJEPA	01/4/2025 - 31/3/2026	2025	12	VJ!H8513
VJEPA	01/4/2026 - 31/3/2027	2026	5	VJ!I8513
VJEPA	01/4/2027 - 31/3/2028	2027	5	VJ!J8513
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8514
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8468
AIFTA	30/12/2022	2022	7	AI!F8474
AIFTA	31/12/2022 - 30/12/2023	2023	6.5	AI!G8474
AIFTA	31/12/2023 - 30/12/2024	2024	6	AI!H8474
AIFTA	31/12/2024 - 31/12/2025	2025	6	AI!I8474
AIFTA	01/01/2026 - 31/12/2026	2026	6	AI!J8474
AIFTA	01/01/2027 - 31/12/2027	2027	6	AI!K8474

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E8497
VKFTA	2023	2023	0	VK!F8497
VKFTA	2024	2024	0	VK!G8497
VKFTA	2025	2025	0	VK!H8497
VKFTA	2026	2026	0	VK!I8497
VKFTA	2027	2027	0	VK!J8497
VCFTA	2022	2022	2	VC!D8544
VCFTA	2023	2023	1	VC!E8544
VCFTA	2024	2024	0	VC!F8544
VCFTA	2025	2025	0	VC!G8544
VCFTA	2026	2026	0	VC!H8544
VCFTA	2027	2027	0	VC!I8544
VN-EAEU	2022	2022	0	EAV!D8524
VN-EAEU	2023	2023	0	EAV!E8524
VN-EAEU	2024	2024	0	EAV!F8524
VN-EAEU	2025	2025	0	EAV!G8524
VN-EAEU	2026	2026	0	EAV!H8524
VN-EAEU	2027	2027	0	EAV!I8524
AHKFTA	2022	2022	12	AKH!D8537
AHKFTA	2023	2023	12	AKH!E8537
AHKFTA	2024	2024	12	AKH!F8537
AHKFTA	2025	2025	12	AKH!G8537
AHKFTA	2026	2026	12	AKH!H8537
AHKFTA	2027	2027	12	AKH!I8537
EVFTA	2022	2022	0	EV-NK!D8541
EVFTA	2023	2023	0	EV-NK!E8541

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F8541
EVFTA	2025	2025	0	EV-NK!G8541
EVFTA	2026	2026	0	EV-NK!H8541
EVFTA	2027	2027	0	EV-NK!I8541
UKVFTA	2022	2022	0	UKV!D8540
UKVFTA	2023	2023	0	UKV!E8540
UKVFTA	2024	2024	0	UKV!F8540
UKVFTA	2025	2025	0	UKV!G8540
UKVFTA	2026	2026	0	UKV!H8540
UKVFTA	2027	2027	0	UKV!I8540
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8492
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8492
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8492
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8492
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8492
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8492
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8492
RCEP A	2022	2022	12	RCEPT-A!D8529
RCEP A	2023	2023	12	RCEPT-A!E8529
RCEP A	2024	2024	12	RCEPT-A!F8529
RCEP A	2025	2025	12	RCEPT-A!G8529
RCEP A	2026	2026	12	RCEPT-A!H8529
RCEP A	2027	2027	12	RCEPT-A!I8529
RCEP B	2022	2022	12	B!D8529
RCEP B	2023	2023	12	B!E8529
RCEP B	2024	2024	12	B!F8529

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	12	B!G8529
RCEP B	2026	2026	12	B!H8529
RCEP B	2027	2027	12	B!I8529
RCEP C	2022	2022	12	C!D8529
RCEP C	2023	2023	12	C!E8529
RCEP C	2024	2024	12	C!F8529
RCEP C	2025	2025	12	C!G8529
RCEP C	2026	2026	12	C!H8529
RCEP C	2027	2027	12	C!I8529
RCEP D	2022	2022	12	D!D8528
RCEP D	2023	2023	12	D!E8528
RCEP D	2024	2024	12	D!F8528
RCEP D	2025	2025	12	D!G8528
RCEP D	2026	2026	12	D!H8528
RCEP D	2027	2027	12	D!I8528
RCEP E	2022	2022	12	E!D8532
RCEP E	2023	2023	12	E!E8532
RCEP E	2024	2024	12	E!F8532
RCEP E	2025	2025	12	E!G8532
RCEP E	2026	2026	12	E!H8532
RCEP E	2027	2027	12	E!I8532
RCEP F	2022	2022	12	F!D8529
RCEP F	2023	2023	12	F!E8529
RCEP F	2024	2024	12	F!F8529
RCEP F	2025	2025	12	F!G8529
RCEP F	2026	2026	12	F!H8529

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	12	F!I8529
VIFTA	2024	2024	10.3	VI!F7879
VIFTA	2025	2025	8.6	VI!G7879
VIFTA	2026	2026	6.9	VI!H7879
VIFTA	2027	2027	5.1	VI!I7879

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
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	AHKFTA 12%, RCEP (Annex A) 12%, RCEP (Annex B) 12%, RCEP (Annex C) 12%, RCEP (Annex D) 12%, RCEP (Annex E) 12%, RCEP (Annex F) 12%: the preferential rate is equal to or higher than the MFN rate (12%) in the source tariff – claiming the FTA brings no saving.	MFN 12%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 5804.21 has 2 lines; 5804.21.90 is distinguished from its siblings by: Other.	5804.21.10 Impregnated, coated, covered or laminated	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 5804.21.90. 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 5804.21.90 was checked against BT2026 (cell BT2026!N8896), 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 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.