Vietnam Tariff Intelligence

HS 5805.00.90 detail

HS code	5805.00.90
Description	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up / - Other
Unit	m/chiếc
Generated	08/11/2026 06:54:10
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/58050090/

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!K8903
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N8903
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8903
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!E8515

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E8470
ATIGA	2023	2023	0	AT!F8470
ATIGA	2024	2024	0	AT!G8470
ATIGA	2025	2025	0	AT!H8470
ATIGA	2026	2026	0	AT!I8470
ATIGA	2027	2027	0	AT!J8470
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8520
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8520
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8520
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8520
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8520
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8520
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8521
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8521
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8521
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8521
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8521
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8521
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8522
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8476
AIFTA	30/12/2022	2022	0	AI!F8482
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8482
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8482
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8482
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8482
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8482

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E8505
VKFTA	2023	2023	0	VK!F8505
VKFTA	2024	2024	0	VK!G8505
VKFTA	2025	2025	0	VK!H8505
VKFTA	2026	2026	0	VK!I8505
VKFTA	2027	2027	0	VK!J8505
VCFTA	2022	2022	2	VC!D8552
VCFTA	2023	2023	1	VC!E8552
VCFTA	2024	2024	0	VC!F8552
VCFTA	2025	2025	0	VC!G8552
VCFTA	2026	2026	0	VC!H8552
VCFTA	2027	2027	0	VC!I8552
VN-EAEU	2022	2022	0	EAV!D8532
VN-EAEU	2023	2023	0	EAV!E8532
VN-EAEU	2024	2024	0	EAV!F8532
VN-EAEU	2025	2025	0	EAV!G8532
VN-EAEU	2026	2026	0	EAV!H8532
VN-EAEU	2027	2027	0	EAV!I8532
AHKFTA	2022	2022	0	AKH!D8545
AHKFTA	2023	2023	0	AKH!E8545
AHKFTA	2024	2024	0	AKH!F8545
AHKFTA	2025	2025	0	AKH!G8545
AHKFTA	2026	2026	0	AKH!H8545
AHKFTA	2027	2027	0	AKH!I8545
EVFTA	2022	2022	0	EV-NK!D8549
EVFTA	2023	2023	0	EV-NK!E8549

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F8549
EVFTA	2025	2025	0	EV-NK!G8549
EVFTA	2026	2026	0	EV-NK!H8549
EVFTA	2027	2027	0	EV-NK!I8549
UKVFTA	2022	2022	0	UKV!D8548
UKVFTA	2023	2023	0	UKV!E8548
UKVFTA	2024	2024	0	UKV!F8548
UKVFTA	2025	2025	0	UKV!G8548
UKVFTA	2026	2026	0	UKV!H8548
UKVFTA	2027	2027	0	UKV!I8548
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8500
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8500
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8500
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8500
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8500
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8500
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8500
RCEP A	2022	2022	0	RCEPT-A!D8537
RCEP A	2023	2023	0	RCEPT-A!E8537
RCEP A	2024	2024	0	RCEPT-A!F8537
RCEP A	2025	2025	0	RCEPT-A!G8537
RCEP A	2026	2026	0	RCEPT-A!H8537
RCEP A	2027	2027	0	RCEPT-A!I8537
RCEP B	2022	2022	0	B!D8537
RCEP B	2023	2023	0	B!E8537
RCEP B	2024	2024	0	B!F8537

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G8537
RCEP B	2026	2026	0	B!H8537
RCEP B	2027	2027	0	B!I8537
RCEP C	2022	2022	0	C!D8537
RCEP C	2023	2023	0	C!E8537
RCEP C	2024	2024	0	C!F8537
RCEP C	2025	2025	0	C!G8537
RCEP C	2026	2026	0	C!H8537
RCEP C	2027	2027	0	C!I8537
RCEP D	2022	2022	0	D!D8536
RCEP D	2023	2023	0	D!E8536
RCEP D	2024	2024	0	D!F8536
RCEP D	2025	2025	0	D!G8536
RCEP D	2026	2026	0	D!H8536
RCEP D	2027	2027	0	D!I8536
RCEP E	2022	2022	0	E!D8540
RCEP E	2023	2023	0	E!E8540
RCEP E	2024	2024	0	E!F8540
RCEP E	2025	2025	0	E!G8540
RCEP E	2026	2026	0	E!H8540
RCEP E	2027	2027	0	E!I8540
RCEP F	2022	2022	0	F!D8537
RCEP F	2023	2023	0	F!E8537
RCEP F	2024	2024	0	F!F8537
RCEP F	2025	2025	0	F!G8537
RCEP F	2026	2026	0	F!H8537

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I8537
VIFTA	2024	2024	10.3	VI!F7886
VIFTA	2025	2025	8.6	VI!G7886
VIFTA	2026	2026	6.9	VI!H7886
VIFTA	2027	2027	5.1	VI!I7886

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 5805.00 has 2 lines; 5805.00.90 is distinguished from its siblings by: Other.	5805.00.10 Of cotton	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 "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 5805.00.90. 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 5805.00.90 was checked against BT2026 (cell BT2026!N8903), 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.