Vietnam Tariff Intelligence

HS 5903.10.90 detail

HS code	5903.10.90
Description	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02 / - With poly(vinyl chloride): / - - Other
Unit	kg/m/m2
Generated	02/11/2026 23:12:33
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/59031090/

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!K9021
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N9021
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9021
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E8600
ATIGA	2022	2022	0	AT!E8555
ATIGA	2023	2023	0	AT!F8555
ATIGA	2024	2024	0	AT!G8555
ATIGA	2025	2025	0	AT!H8555
ATIGA	2026	2026	0	AT!I8555
ATIGA	2027	2027	0	AT!J8555
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8605
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8605
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8605

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8605
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8605
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8605
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8606
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8606
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8606
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8606
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8606
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8606
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8607
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8561
AIFTA	30/12/2022	2022	0	AI!F8567
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8567
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8567
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8567
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8567
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8567
VKFTA	2022	2022	0	VK!E8590
VKFTA	2023	2023	0	VK!F8590
VKFTA	2024	2024	0	VK!G8590
VKFTA	2025	2025	0	VK!H8590
VKFTA	2026	2026	0	VK!I8590
VKFTA	2027	2027	0	VK!J8590
VCFTA	2022	2022	2	VC!D8637
VCFTA	2023	2023	1	VC!E8637
VCFTA	2024	2024	0	VC!F8637

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G8637
VCFTA	2026	2026	0	VC!H8637
VCFTA	2027	2027	0	VC!I8637
VN-EAEU	2022	2022	0	EAV!D8617
VN-EAEU	2023	2023	0	EAV!E8617
VN-EAEU	2024	2024	0	EAV!F8617
VN-EAEU	2025	2025	0	EAV!G8617
VN-EAEU	2026	2026	0	EAV!H8617
VN-EAEU	2027	2027	0	EAV!I8617
AHKFTA	2022	2022	*	AKH!D8630
AHKFTA	2023	2023	*	AKH!E8630
AHKFTA	2024	2024	*	AKH!F8630
AHKFTA	2025	2025	*	AKH!G8630
AHKFTA	2026	2026	*	AKH!H8630
AHKFTA	2027	2027	*	AKH!I8630
EVFTA	2022	2022	0	EV-NK!D8634
EVFTA	2023	2023	0	EV-NK!E8634
EVFTA	2024	2024	0	EV-NK!F8634
EVFTA	2025	2025	0	EV-NK!G8634
EVFTA	2026	2026	0	EV-NK!H8634
EVFTA	2027	2027	0	EV-NK!I8634
UKVFTA	2022	2022	0	UKV!D8633
UKVFTA	2023	2023	0	UKV!E8633
UKVFTA	2024	2024	0	UKV!F8633
UKVFTA	2025	2025	0	UKV!G8633
UKVFTA	2026	2026	0	UKV!H8633

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I8633
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8585
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8585
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8585
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8585
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8585
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8585
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8585
RCEP A	2022	2022	0	RCEPT-A!D8622
RCEP A	2023	2023	0	RCEPT-A!E8622
RCEP A	2024	2024	0	RCEPT-A!F8622
RCEP A	2025	2025	0	RCEPT-A!G8622
RCEP A	2026	2026	0	RCEPT-A!H8622
RCEP A	2027	2027	0	RCEPT-A!I8622
RCEP B	2022	2022	0	B!D8622
RCEP B	2023	2023	0	B!E8622
RCEP B	2024	2024	0	B!F8622
RCEP B	2025	2025	0	B!G8622
RCEP B	2026	2026	0	B!H8622
RCEP B	2027	2027	0	B!I8622
RCEP C	2022	2022	0	C!D8622
RCEP C	2023	2023	0	C!E8622
RCEP C	2024	2024	0	C!F8622
RCEP C	2025	2025	0	C!G8622
RCEP C	2026	2026	0	C!H8622
RCEP C	2027	2027	0	C!I8622

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D8621
RCEP D	2023	2023	0	D!E8621
RCEP D	2024	2024	0	D!F8621
RCEP D	2025	2025	0	D!G8621
RCEP D	2026	2026	0	D!H8621
RCEP D	2027	2027	0	D!I8621
RCEP E	2022	2022	0	E!D8625
RCEP E	2023	2023	0	E!E8625
RCEP E	2024	2024	0	E!F8625
RCEP E	2025	2025	0	E!G8625
RCEP E	2026	2026	0	E!H8625
RCEP E	2027	2027	0	E!I8625
RCEP F	2022	2022	0	F!D8622
RCEP F	2023	2023	0	F!E8622
RCEP F	2024	2024	0	F!F8622
RCEP F	2025	2025	0	F!G8622
RCEP F	2026	2026	0	F!H8622
RCEP F	2027	2027	0	F!I8622
VIFTA	2024	2024	10.3	VI!F7963
VIFTA	2025	2025	8.6	VI!G7963
VIFTA	2026	2026	6.9	VI!H7963
VIFTA	2027	2027	5.1	VI!I7963

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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 5903.10 has 2 lines; 5903.10.90 is distinguished from its siblings by: Other.	5903.10.10 Interlining	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 5903.10.90. 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 5903.10.90 was checked against BT2026 (cell BT2026!N9021), 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
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.