Vietnam Tariff Intelligence

HS 5903.20.00 detail

HS code	5903.20.00
Description	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02 / - With polyurethane
Unit	kg/m/m2
Generated	10/11/2026 09:23:58
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/59032000/

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!K9022
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N9022
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9022
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	0	0%	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!E8601
ATIGA	2022	2022	0	AT!E8556
ATIGA	2023	2023	0	AT!F8556
ATIGA	2024	2024	0	AT!G8556
ATIGA	2025	2025	0	AT!H8556
ATIGA	2026	2026	0	AT!I8556
ATIGA	2027	2027	0	AT!J8556
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8606
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8606
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8606

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8606
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8606
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8606
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8607
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8607
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8607
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8607
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8607
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8607
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8608
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8562
AIFTA	30/12/2022	2022	0	AI!F8568
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8568
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8568
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8568
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8568
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8568
VKFTA	2022	2022	0	VK!E8591
VKFTA	2023	2023	0	VK!F8591
VKFTA	2024	2024	0	VK!G8591
VKFTA	2025	2025	0	VK!H8591
VKFTA	2026	2026	0	VK!I8591
VKFTA	2027	2027	0	VK!J8591
VCFTA	2022	2022	2	VC!D8638
VCFTA	2023	2023	1	VC!E8638
VCFTA	2024	2024	0	VC!F8638

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G8638
VCFTA	2026	2026	0	VC!H8638
VCFTA	2027	2027	0	VC!I8638
VN-EAEU	2022	2022	0	EAV!D8618
VN-EAEU	2023	2023	0	EAV!E8618
VN-EAEU	2024	2024	0	EAV!F8618
VN-EAEU	2025	2025	0	EAV!G8618
VN-EAEU	2026	2026	0	EAV!H8618
VN-EAEU	2027	2027	0	EAV!I8618
AHKFTA	2022	2022	*	AKH!D8631
AHKFTA	2023	2023	*	AKH!E8631
AHKFTA	2024	2024	*	AKH!F8631
AHKFTA	2025	2025	*	AKH!G8631
AHKFTA	2026	2026	*	AKH!H8631
AHKFTA	2027	2027	*	AKH!I8631
EVFTA	2022	2022	0	EV-NK!D8635
EVFTA	2023	2023	0	EV-NK!E8635
EVFTA	2024	2024	0	EV-NK!F8635
EVFTA	2025	2025	0	EV-NK!G8635
EVFTA	2026	2026	0	EV-NK!H8635
EVFTA	2027	2027	0	EV-NK!I8635
UKVFTA	2022	2022	0	UKV!D8634
UKVFTA	2023	2023	0	UKV!E8634
UKVFTA	2024	2024	0	UKV!F8634
UKVFTA	2025	2025	0	UKV!G8634
UKVFTA	2026	2026	0	UKV!H8634

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I8634
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8586
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8586
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8586
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8586
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8586
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8586
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8586
RCEP A	2022	2022	0	RCEPT-A!D8623
RCEP A	2023	2023	0	RCEPT-A!E8623
RCEP A	2024	2024	0	RCEPT-A!F8623
RCEP A	2025	2025	0	RCEPT-A!G8623
RCEP A	2026	2026	0	RCEPT-A!H8623
RCEP A	2027	2027	0	RCEPT-A!I8623
RCEP B	2022	2022	0	B!D8623
RCEP B	2023	2023	0	B!E8623
RCEP B	2024	2024	0	B!F8623
RCEP B	2025	2025	0	B!G8623
RCEP B	2026	2026	0	B!H8623
RCEP B	2027	2027	0	B!I8623
RCEP C	2022	2022	0	C!D8623
RCEP C	2023	2023	0	C!E8623
RCEP C	2024	2024	0	C!F8623
RCEP C	2025	2025	0	C!G8623
RCEP C	2026	2026	0	C!H8623
RCEP C	2027	2027	0	C!I8623

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D8622
RCEP D	2023	2023	0	D!E8622
RCEP D	2024	2024	0	D!F8622
RCEP D	2025	2025	0	D!G8622
RCEP D	2026	2026	0	D!H8622
RCEP D	2027	2027	0	D!I8622
RCEP E	2022	2022	0	E!D8626
RCEP E	2023	2023	0	E!E8626
RCEP E	2024	2024	0	E!F8626
RCEP E	2025	2025	0	E!G8626
RCEP E	2026	2026	0	E!H8626
RCEP E	2027	2027	0	E!I8626
RCEP F	2022	2022	0	F!D8623
RCEP F	2023	2023	0	F!E8623
RCEP F	2024	2024	0	F!F8623
RCEP F	2025	2025	0	F!G8623
RCEP F	2026	2026	0	F!H8623
RCEP F	2027	2027	0	F!I8623
VIFTA	2024	2024	0	VI!F7964
VIFTA	2025	2025	0	VI!G7964
VIFTA	2026	2026	0	VI!H7964
VIFTA	2027	2027	0	VI!I7964

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
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 5903.20.00. 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 5903.20.00 was checked against BT2026 (cell BT2026!N9022), 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.