Vietnam Tariff Intelligence

# HS 5904.10.00 detail

| | |
|---|---|
| **HS code** | 5904.10.00 |
| **Description** | Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape / - Linoleum |
| **Unit** | kg/m/m2 |
| **Generated** | 02/11/2026 11:09:52 |
| **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/59041000/ |

## 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!K9027 |
| Preferential (MFN) | 12 | 12% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N9027 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q9027 |
| 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 (-PH) | 0% (except PH) | 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 |
| 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(-PH) | 0% (except PH) | 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 |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| 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!E8607 |
| ATIGA | 2022 | 2022 | 0 | AT!E8562 |
| ATIGA | 2023 | 2023 | 0 | AT!F8562 |
| ATIGA | 2024 | 2024 | 0 | AT!G8562 |
| ATIGA | 2025 | 2025 | 0 | AT!H8562 |
| ATIGA | 2026 | 2026 | 0 | AT!I8562 |
| ATIGA | 2027 | 2027 | 0 | AT!J8562 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E8612 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F8612 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G8612 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H8612 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I8612 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J8612 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E8613 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F8613 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G8613 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H8613 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I8613 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J8613 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F8614 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H8568 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F8574 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G8574 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H8574 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I8574 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J8574 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K8574 |
| VKFTA | 2022 | 2022 | 0 | VK!E8597 |
| VKFTA | 2023 | 2023 | 0 | VK!F8597 |
| VKFTA | 2024 | 2024 | 0 | VK!G8597 |
| VKFTA | 2025 | 2025 | 0 | VK!H8597 |
| VKFTA | 2026 | 2026 | 0 | VK!I8597 |
| VKFTA | 2027 | 2027 | 0 | VK!J8597 |
| VCFTA | 2022 | 2022 | 2 | VC!D8644 |
| VCFTA | 2023 | 2023 | 1 | VC!E8644 |
| VCFTA | 2024 | 2024 | 0 | VC!F8644 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 0 | VC!G8644 |
| VCFTA | 2026 | 2026 | 0 | VC!H8644 |
| VCFTA | 2027 | 2027 | 0 | VC!I8644 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D8624 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E8624 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F8624 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G8624 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H8624 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I8624 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D8637 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E8637 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F8637 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G8637 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H8637 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I8637 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D8641 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E8641 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F8641 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G8641 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H8641 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I8641 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D8640 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E8640 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F8640 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G8640 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H8640 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I8640 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D8592 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E8592 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F8592 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G8592 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H8592 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I8592 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J8592 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D8629 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E8629 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F8629 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G8629 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H8629 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I8629 |
| RCEP B | 2022 | 2022 | 0 | B!D8629 |
| RCEP B | 2023 | 2023 | 0 | B!E8629 |
| RCEP B | 2024 | 2024 | 0 | B!F8629 |
| RCEP B | 2025 | 2025 | 0 | B!G8629 |
| RCEP B | 2026 | 2026 | 0 | B!H8629 |
| RCEP B | 2027 | 2027 | 0 | B!I8629 |
| RCEP C | 2022 | 2022 | 0 | C!D8629 |
| RCEP C | 2023 | 2023 | 0 | C!E8629 |
| RCEP C | 2024 | 2024 | 0 | C!F8629 |
| RCEP C | 2025 | 2025 | 0 | C!G8629 |
| RCEP C | 2026 | 2026 | 0 | C!H8629 |
| RCEP C | 2027 | 2027 | 0 | C!I8629 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 0 | D!D8628 |
| RCEP D | 2023 | 2023 | 0 | D!E8628 |
| RCEP D | 2024 | 2024 | 0 | D!F8628 |
| RCEP D | 2025 | 2025 | 0 | D!G8628 |
| RCEP D | 2026 | 2026 | 0 | D!H8628 |
| RCEP D | 2027 | 2027 | 0 | D!I8628 |
| RCEP E | 2022 | 2022 | 0 | E!D8632 |
| RCEP E | 2023 | 2023 | 0 | E!E8632 |
| RCEP E | 2024 | 2024 | 0 | E!F8632 |
| RCEP E | 2025 | 2025 | 0 | E!G8632 |
| RCEP E | 2026 | 2026 | 0 | E!H8632 |
| RCEP E | 2027 | 2027 | 0 | E!I8632 |
| RCEP F | 2022 | 2022 | 0 | F!D8629 |
| RCEP F | 2023 | 2023 | 0 | F!E8629 |
| RCEP F | 2024 | 2024 | 0 | F!F8629 |
| RCEP F | 2025 | 2025 | 0 | F!G8629 |
| RCEP F | 2026 | 2026 | 0 | F!H8629 |
| RCEP F | 2027 | 2027 | 0 | F!I8629 |
| VIFTA | 2024 | 2024 | 10.8 | VI!F7969 |
| VIFTA | 2025 | 2025 | 9.6 | VI!G7969 |
| VIFTA | 2026 | 2026 | 8.4 | VI!H7969 |
| VIFTA | 2027 | 2027 | 7.2 | VI!I7969 |

## Advisory & warnings

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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 5904.10.00. 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 5904.10.00 was checked against BT2026 (cell BT2026!N9027), 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) |

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.