Vietnam Tariff Intelligence

HS 5906.10.00 detail

HS code	5906.10.00
Description	Rubberised textile fabrics, other than those of heading 59.02 / - Adhesive tape of a width not exceeding 20 cm
Unit	kg/m/m2
Generated	02/11/2026 08:10:24
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/59061000/

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!K9033
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N9033
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9033
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/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!E8615
ATIGA	2022	2022	0	AT!E8570

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F8570
ATIGA	2024	2024	0	AT!G8570
ATIGA	2025	2025	0	AT!H8570
ATIGA	2026	2026	0	AT!I8570
ATIGA	2027	2027	0	AT!J8570
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8620
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8620
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8620
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8620
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8620
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8620
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8621
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8621
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8621
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8621
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8621
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8621
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8622
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8576
AIFTA	30/12/2022	2022	0	AI!F8582
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8582
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8582
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8582
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8582
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8582
VKFTA	2022	2022	0	VK!E8605

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F8605
VKFTA	2024	2024	0	VK!G8605
VKFTA	2025	2025	0	VK!H8605
VKFTA	2026	2026	0	VK!I8605
VKFTA	2027	2027	0	VK!J8605
VCFTA	2022	2022	2	VC!D8652
VCFTA	2023	2023	1	VC!E8652
VCFTA	2024	2024	0	VC!F8652
VCFTA	2025	2025	0	VC!G8652
VCFTA	2026	2026	0	VC!H8652
VCFTA	2027	2027	0	VC!I8652
VN-EAEU	2022	2022	0	EAV!D8632
VN-EAEU	2023	2023	0	EAV!E8632
VN-EAEU	2024	2024	0	EAV!F8632
VN-EAEU	2025	2025	0	EAV!G8632
VN-EAEU	2026	2026	0	EAV!H8632
VN-EAEU	2027	2027	0	EAV!I8632
AHKFTA	2022	2022	7	AKH!D8645
AHKFTA	2023	2023	5	AKH!E8645
AHKFTA	2024	2024	5	AKH!F8645
AHKFTA	2025	2025	2	AKH!G8645
AHKFTA	2026	2026	2	AKH!H8645
AHKFTA	2027	2027	0	AKH!I8645
EVFTA	2022	2022	0	EV-NK!D8649
EVFTA	2023	2023	0	EV-NK!E8649
EVFTA	2024	2024	0	EV-NK!F8649

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G8649
EVFTA	2026	2026	0	EV-NK!H8649
EVFTA	2027	2027	0	EV-NK!I8649
UKVFTA	2022	2022	0	UKV!D8648
UKVFTA	2023	2023	0	UKV!E8648
UKVFTA	2024	2024	0	UKV!F8648
UKVFTA	2025	2025	0	UKV!G8648
UKVFTA	2026	2026	0	UKV!H8648
UKVFTA	2027	2027	0	UKV!I8648
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8600
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8600
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8600
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8600
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8600
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8600
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8600
RCEP A	2022	2022	0	RCEPT-A!D8637
RCEP A	2023	2023	0	RCEPT-A!E8637
RCEP A	2024	2024	0	RCEPT-A!F8637
RCEP A	2025	2025	0	RCEPT-A!G8637
RCEP A	2026	2026	0	RCEPT-A!H8637
RCEP A	2027	2027	0	RCEPT-A!I8637
RCEP B	2022	2022	0	B!D8637
RCEP B	2023	2023	0	B!E8637
RCEP B	2024	2024	0	B!F8637
RCEP B	2025	2025	0	B!G8637

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H8637
RCEP B	2027	2027	0	B!I8637
RCEP C	2022	2022	0	C!D8637
RCEP C	2023	2023	0	C!E8637
RCEP C	2024	2024	0	C!F8637
RCEP C	2025	2025	0	C!G8637
RCEP C	2026	2026	0	C!H8637
RCEP C	2027	2027	0	C!I8637
RCEP D	2022	2022	0	D!D8636
RCEP D	2023	2023	0	D!E8636
RCEP D	2024	2024	0	D!F8636
RCEP D	2025	2025	0	D!G8636
RCEP D	2026	2026	0	D!H8636
RCEP D	2027	2027	0	D!I8636
RCEP E	2022	2022	0	E!D8640
RCEP E	2023	2023	0	E!E8640
RCEP E	2024	2024	0	E!F8640
RCEP E	2025	2025	0	E!G8640
RCEP E	2026	2026	0	E!H8640
RCEP E	2027	2027	0	E!I8640
RCEP F	2022	2022	0	F!D8637
RCEP F	2023	2023	0	F!E8637
RCEP F	2024	2024	0	F!F8637
RCEP F	2025	2025	0	F!G8637
RCEP F	2026	2026	0	F!H8637
RCEP F	2027	2027	0	F!I8637

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	10,8	VI!F7975
VIFTA	2025	2025	9.6	VI!G7975
VIFTA	2026	2026	8.4	VI!H7975
VIFTA	2027	2027	7.2	VI!I7975

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 5906.10.00. 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 5906.10.00 was checked against BT2026 (cell BT2026!N9033), 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.