Vietnam Tariff Intelligence

HS 5909.00.90 detail

HS code	5909.00.90
Description	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials / - Other
Unit	m/chiếc/kg
Generated	02/11/2026 12:24:31
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/59090090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K9051
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N9051
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9051
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E8636
ATIGA	2022	2022	0	AT!E8591

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F8591
ATIGA	2024	2024	0	AT!G8591
ATIGA	2025	2025	0	AT!H8591
ATIGA	2026	2026	0	AT!I8591
ATIGA	2027	2027	0	AT!J8591
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8641
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8641
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8641
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8641
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8641
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8641
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8642
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8642
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8642
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8642
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8642
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8642
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8643
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8597
AIFTA	30/12/2022	2022	0	AI!F8603
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8603
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8603
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8603
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8603
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8603
VKFTA	2022	2022	0	VK!E8626

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F8626
VKFTA	2024	2024	0	VK!G8626
VKFTA	2025	2025	0	VK!H8626
VKFTA	2026	2026	0	VK!I8626
VKFTA	2027	2027	0	VK!J8626
VCFTA	2022	2022	0	VC!D8673
VCFTA	2023	2023	0	VC!E8673
VCFTA	2024	2024	0	VC!F8673
VCFTA	2025	2025	0	VC!G8673
VCFTA	2026	2026	0	VC!H8673
VCFTA	2027	2027	0	VC!I8673
VN-EAEU	2022	2022	0	EAV!D8653
VN-EAEU	2023	2023	0	EAV!E8653
VN-EAEU	2024	2024	0	EAV!F8653
VN-EAEU	2025	2025	0	EAV!G8653
VN-EAEU	2026	2026	0	EAV!H8653
VN-EAEU	2027	2027	0	EAV!I8653
AHKFTA	2022	2022	0	AKH!D8666
AHKFTA	2023	2023	0	AKH!E8666
AHKFTA	2024	2024	0	AKH!F8666
AHKFTA	2025	2025	0	AKH!G8666
AHKFTA	2026	2026	0	AKH!H8666
AHKFTA	2027	2027	0	AKH!I8666
EVFTA	2022	2022	0	EV-NK!D8670
EVFTA	2023	2023	0	EV-NK!E8670
EVFTA	2024	2024	0	EV-NK!F8670

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G8670
EVFTA	2026	2026	0	EV-NK!H8670
EVFTA	2027	2027	0	EV-NK!I8670
UKVFTA	2022	2022	0	UKV!D8669
UKVFTA	2023	2023	0	UKV!E8669
UKVFTA	2024	2024	0	UKV!F8669
UKVFTA	2025	2025	0	UKV!G8669
UKVFTA	2026	2026	0	UKV!H8669
UKVFTA	2027	2027	0	UKV!I8669
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8621
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8621
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8621
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8621
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8621
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8621
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8621
RCEP A	2022	2022	0	RCEPT-A!D8658
RCEP A	2023	2023	0	RCEPT-A!E8658
RCEP A	2024	2024	0	RCEPT-A!F8658
RCEP A	2025	2025	0	RCEPT-A!G8658
RCEP A	2026	2026	0	RCEPT-A!H8658
RCEP A	2027	2027	0	RCEPT-A!I8658
RCEP B	2022	2022	0	B!D8658
RCEP B	2023	2023	0	B!E8658
RCEP B	2024	2024	0	B!F8658
RCEP B	2025	2025	0	B!G8658

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H8658
RCEP B	2027	2027	0	B!I8658
RCEP C	2022	2022	0	C!D8658
RCEP C	2023	2023	0	C!E8658
RCEP C	2024	2024	0	C!F8658
RCEP C	2025	2025	0	C!G8658
RCEP C	2026	2026	0	C!H8658
RCEP C	2027	2027	0	C!I8658
RCEP D	2022	2022	0	D!D8657
RCEP D	2023	2023	0	D!E8657
RCEP D	2024	2024	0	D!F8657
RCEP D	2025	2025	0	D!G8657
RCEP D	2026	2026	0	D!H8657
RCEP D	2027	2027	0	D!I8657
RCEP E	2022	2022	0	E!D8661
RCEP E	2023	2023	0	E!E8661
RCEP E	2024	2024	0	E!F8661
RCEP E	2025	2025	0	E!G8661
RCEP E	2026	2026	0	E!H8661
RCEP E	2027	2027	0	E!I8661
RCEP F	2022	2022	0	F!D8658
RCEP F	2023	2023	0	F!E8658
RCEP F	2024	2024	0	F!F8658
RCEP F	2025	2025	0	F!G8658
RCEP F	2026	2026	0	F!H8658
RCEP F	2027	2027	0	F!I8658

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F7993
VIFTA	2025	2025	0	VI!G7993
VIFTA	2026	2026	0	VI!H7993
VIFTA	2027	2027	0	VI!I7993

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 5909.00 has 2 lines; 5909.00.90 is distinguished from its siblings by: Other.	5909.00.10 Fire hoses	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 5909.00.90. 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 0% for 5909.00.90 was checked against BT2026 (cell BT2026!N9051), 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.