Vietnam Tariff Intelligence

HS 5705.00.91 detail

HS code	5705.00.91
Description	Other carpets and other textile floor coverings, whether or not made up / - Other: / - - Prayer rugs
Unit	m2/chiếc
Generated	01/11/2026 22:10:44
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/57050091/

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!K8800
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N8800
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8800
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	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E8419
ATIGA	2022	2022	0	AT!E8374

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F8374
ATIGA	2024	2024	0	AT!G8374
ATIGA	2025	2025	0	AT!H8374
ATIGA	2026	2026	0	AT!I8374
ATIGA	2027	2027	0	AT!J8374
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8424
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8424
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8424
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8424
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8424
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8424
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8425
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8425
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8425
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8425
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8425
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8425
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8426
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8380
AIFTA	30/12/2022	2022	0	AI!F8386
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8386
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8386
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8386
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8386
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8386
VKFTA	2022	2022	0	VK!E8409

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F8409
VKFTA	2024	2024	0	VK!G8409
VKFTA	2025	2025	0	VK!H8409
VKFTA	2026	2026	0	VK!I8409
VKFTA	2027	2027	0	VK!J8409
VCFTA	2022	2022	2	VC!D8456
VCFTA	2023	2023	1	VC!E8456
VCFTA	2024	2024	0	VC!F8456
VCFTA	2025	2025	0	VC!G8456
VCFTA	2026	2026	0	VC!H8456
VCFTA	2027	2027	0	VC!I8456
VN-EAEU	2022	2022	0	EAV!D8436
VN-EAEU	2023	2023	0	EAV!E8436
VN-EAEU	2024	2024	0	EAV!F8436
VN-EAEU	2025	2025	0	EAV!G8436
VN-EAEU	2026	2026	0	EAV!H8436
VN-EAEU	2027	2027	0	EAV!I8436
AHKFTA	2022	2022	0	AKH!D8449
AHKFTA	2023	2023	0	AKH!E8449
AHKFTA	2024	2024	0	AKH!F8449
AHKFTA	2025	2025	0	AKH!G8449
AHKFTA	2026	2026	0	AKH!H8449
AHKFTA	2027	2027	0	AKH!I8449
EVFTA	2022	2022	0	EV-NK!D8453
EVFTA	2023	2023	0	EV-NK!E8453
EVFTA	2024	2024	0	EV-NK!F8453

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G8453
EVFTA	2026	2026	0	EV-NK!H8453
EVFTA	2027	2027	0	EV-NK!I8453
UKVFTA	2022	2022	0	UKV!D8452
UKVFTA	2023	2023	0	UKV!E8452
UKVFTA	2024	2024	0	UKV!F8452
UKVFTA	2025	2025	0	UKV!G8452
UKVFTA	2026	2026	0	UKV!H8452
UKVFTA	2027	2027	0	UKV!I8452
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8404
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8404
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8404
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8404
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8404
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8404
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8404
RCEP A	2022	2022	0	RCEPT-A!D8441
RCEP A	2023	2023	0	RCEPT-A!E8441
RCEP A	2024	2024	0	RCEPT-A!F8441
RCEP A	2025	2025	0	RCEPT-A!G8441
RCEP A	2026	2026	0	RCEPT-A!H8441
RCEP A	2027	2027	0	RCEPT-A!I8441
RCEP B	2022	2022	0	B!D8441
RCEP B	2023	2023	0	B!E8441
RCEP B	2024	2024	0	B!F8441
RCEP B	2025	2025	0	B!G8441

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H8441
RCEP B	2027	2027	0	B!I8441
RCEP C	2022	2022	0	C!D8441
RCEP C	2023	2023	0	C!E8441
RCEP C	2024	2024	0	C!F8441
RCEP C	2025	2025	0	C!G8441
RCEP C	2026	2026	0	C!H8441
RCEP C	2027	2027	0	C!I8441
RCEP D	2022	2022	0	D!D8440
RCEP D	2023	2023	0	D!E8440
RCEP D	2024	2024	0	D!F8440
RCEP D	2025	2025	0	D!G8440
RCEP D	2026	2026	0	D!H8440
RCEP D	2027	2027	0	D!I8440
RCEP E	2022	2022	0	E!D8444
RCEP E	2023	2023	0	E!E8444
RCEP E	2024	2024	0	E!F8444
RCEP E	2025	2025	0	E!G8444
RCEP E	2026	2026	0	E!H8444
RCEP E	2027	2027	0	E!I8444
RCEP F	2022	2022	0	F!D8441
RCEP F	2023	2023	0	F!E8441
RCEP F	2024	2024	0	F!F8441
RCEP F	2025	2025	0	F!G8441
RCEP F	2026	2026	0	F!H8441
RCEP F	2027	2027	0	F!I8441

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	10.3	VI!F7794
VIFTA	2025	2025	8.6	VI!G7794
VIFTA	2026	2026	6.9	VI!H7794
VIFTA	2027	2027	5.1	VI!I7794

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 5705.00 has 7 lines; 5705.00.91 is distinguished from its siblings by: Prayer rugs.	5705.00.11 Prayer rugs; 5705.00.19 Other; 5705.00.21 Non-woven floor coverings, of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04; 5705.00.29 Other; 5705.00.92 Non-woven floor coverings, of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04; 5705.00.99 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 "5/8/10".		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 5705.00.91. 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 5705.00.91 was checked against BT2026 (cell BT2026!N8800), 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
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
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.