Vietnam Tariff Intelligence

HS 5904.90.00 detail

HS code	5904.90.00
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 / - Other
Unit	kg/m/m2
Generated	06/11/2026 00:25:47
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/59049000/

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!K9028
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N9028
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9028
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(-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
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
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!E8608
ATIGA	2022	2022	0	AT!E8563
ATIGA	2023	2023	0	AT!F8563
ATIGA	2024	2024	0	AT!G8563
ATIGA	2025	2025	0	AT!H8563
ATIGA	2026	2026	0	AT!I8563
ATIGA	2027	2027	0	AT!J8563
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8613
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8613
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8613

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8613
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8613
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8613
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8614
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8614
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8614
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8614
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8614
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8614
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8615
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8569
AIFTA	30/12/2022	2022	0	AI!F8575
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8575
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8575
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8575
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8575
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8575
VKFTA	2022	2022	0	VK!E8598
VKFTA	2023	2023	0	VK!F8598
VKFTA	2024	2024	0	VK!G8598
VKFTA	2025	2025	0	VK!H8598
VKFTA	2026	2026	0	VK!I8598
VKFTA	2027	2027	0	VK!J8598
VCFTA	2022	2022	2	VC!D8645
VCFTA	2023	2023	1	VC!E8645
VCFTA	2024	2024	0	VC!F8645

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G8645
VCFTA	2026	2026	0	VC!H8645
VCFTA	2027	2027	0	VC!I8645
VN-EAEU	2022	2022	0	EAV!D8625
VN-EAEU	2023	2023	0	EAV!E8625
VN-EAEU	2024	2024	0	EAV!F8625
VN-EAEU	2025	2025	0	EAV!G8625
VN-EAEU	2026	2026	0	EAV!H8625
VN-EAEU	2027	2027	0	EAV!I8625
AHKFTA	2022	2022	7	AKH!D8638
AHKFTA	2023	2023	5	AKH!E8638
AHKFTA	2024	2024	5	AKH!F8638
AHKFTA	2025	2025	2	AKH!G8638
AHKFTA	2026	2026	2	AKH!H8638
AHKFTA	2027	2027	0	AKH!I8638
EVFTA	2022	2022	0	EV-NK!D8642
EVFTA	2023	2023	0	EV-NK!E8642
EVFTA	2024	2024	0	EV-NK!F8642
EVFTA	2025	2025	0	EV-NK!G8642
EVFTA	2026	2026	0	EV-NK!H8642
EVFTA	2027	2027	0	EV-NK!I8642
UKVFTA	2022	2022	0	UKV!D8641
UKVFTA	2023	2023	0	UKV!E8641
UKVFTA	2024	2024	0	UKV!F8641
UKVFTA	2025	2025	0	UKV!G8641
UKVFTA	2026	2026	0	UKV!H8641

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I8641
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8593
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8593
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8593
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8593
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8593
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8593
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8593
RCEP A	2022	2022	0	RCEPT-A!D8630
RCEP A	2023	2023	0	RCEPT-A!E8630
RCEP A	2024	2024	0	RCEPT-A!F8630
RCEP A	2025	2025	0	RCEPT-A!G8630
RCEP A	2026	2026	0	RCEPT-A!H8630
RCEP A	2027	2027	0	RCEPT-A!I8630
RCEP B	2022	2022	0	B!D8630
RCEP B	2023	2023	0	B!E8630
RCEP B	2024	2024	0	B!F8630
RCEP B	2025	2025	0	B!G8630
RCEP B	2026	2026	0	B!H8630
RCEP B	2027	2027	0	B!I8630
RCEP C	2022	2022	0	C!D8630
RCEP C	2023	2023	0	C!E8630
RCEP C	2024	2024	0	C!F8630
RCEP C	2025	2025	0	C!G8630
RCEP C	2026	2026	0	C!H8630
RCEP C	2027	2027	0	C!I8630

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D8629
RCEP D	2023	2023	0	D!E8629
RCEP D	2024	2024	0	D!F8629
RCEP D	2025	2025	0	D!G8629
RCEP D	2026	2026	0	D!H8629
RCEP D	2027	2027	0	D!I8629
RCEP E	2022	2022	0	E!D8633
RCEP E	2023	2023	0	E!E8633
RCEP E	2024	2024	0	E!F8633
RCEP E	2025	2025	0	E!G8633
RCEP E	2026	2026	0	E!H8633
RCEP E	2027	2027	0	E!I8633
RCEP F	2022	2022	0	F!D8630
RCEP F	2023	2023	0	F!E8630
RCEP F	2024	2024	0	F!F8630
RCEP F	2025	2025	0	F!G8630
RCEP F	2026	2026	0	F!H8630
RCEP F	2027	2027	0	F!I8630
VIFTA	2024	2024	10.8	VI!F7970
VIFTA	2025	2025	9.6	VI!G7970
VIFTA	2026	2026	8.4	VI!H7970
VIFTA	2027	2027	7.2	VI!I7970

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 5904.90.00. 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 5904.90.00 was checked against BT2026 (cell BT2026!N9028), 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.