Vietnam Tariff Intelligence

HS 5905.00.90 detail

HS code	5905.00.90
Description	Textile wall coverings / - Other
Unit	kg/m/m2
Generated	04/11/2026 08:59:05
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/59050090/

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!K9031
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N9031
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9031
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!E8612
ATIGA	2022	2022	0	AT!E8567

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F8567
ATIGA	2024	2024	0	AT!G8567
ATIGA	2025	2025	0	AT!H8567
ATIGA	2026	2026	0	AT!I8567
ATIGA	2027	2027	0	AT!J8567
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8617
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8617
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8617
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8617
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8617
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8617
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8618
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8618
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8618
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8618
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8618
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8618
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8619
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8573
AIFTA	30/12/2022	2022	0	AI!F8579
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8579
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8579
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8579
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8579
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8579
VKFTA	2022	2022	0	VK!E8602

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F8602
VKFTA	2024	2024	0	VK!G8602
VKFTA	2025	2025	0	VK!H8602
VKFTA	2026	2026	0	VK!I8602
VKFTA	2027	2027	0	VK!J8602
VCFTA	2022	2022	2	VC!D8649
VCFTA	2023	2023	1	VC!E8649
VCFTA	2024	2024	0	VC!F8649
VCFTA	2025	2025	0	VC!G8649
VCFTA	2026	2026	0	VC!H8649
VCFTA	2027	2027	0	VC!I8649
VN-EAEU	2022	2022	0	EAV!D8629
VN-EAEU	2023	2023	0	EAV!E8629
VN-EAEU	2024	2024	0	EAV!F8629
VN-EAEU	2025	2025	0	EAV!G8629
VN-EAEU	2026	2026	0	EAV!H8629
VN-EAEU	2027	2027	0	EAV!I8629
AHKFTA	2022	2022	0	AKH!D8642
AHKFTA	2023	2023	0	AKH!E8642
AHKFTA	2024	2024	0	AKH!F8642
AHKFTA	2025	2025	0	AKH!G8642
AHKFTA	2026	2026	0	AKH!H8642
AHKFTA	2027	2027	0	AKH!I8642
EVFTA	2022	2022	0	EV-NK!D8646
EVFTA	2023	2023	0	EV-NK!E8646
EVFTA	2024	2024	0	EV-NK!F8646

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G8646
EVFTA	2026	2026	0	EV-NK!H8646
EVFTA	2027	2027	0	EV-NK!I8646
UKVFTA	2022	2022	0	UKV!D8645
UKVFTA	2023	2023	0	UKV!E8645
UKVFTA	2024	2024	0	UKV!F8645
UKVFTA	2025	2025	0	UKV!G8645
UKVFTA	2026	2026	0	UKV!H8645
UKVFTA	2027	2027	0	UKV!I8645
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8597
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8597
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8597
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8597
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8597
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8597
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8597
RCEP A	2022	2022	0	RCEPT-A!D8634
RCEP A	2023	2023	0	RCEPT-A!E8634
RCEP A	2024	2024	0	RCEPT-A!F8634
RCEP A	2025	2025	0	RCEPT-A!G8634
RCEP A	2026	2026	0	RCEPT-A!H8634
RCEP A	2027	2027	0	RCEPT-A!I8634
RCEP B	2022	2022	0	B!D8634
RCEP B	2023	2023	0	B!E8634
RCEP B	2024	2024	0	B!F8634
RCEP B	2025	2025	0	B!G8634

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H8634
RCEP B	2027	2027	0	B!I8634
RCEP C	2022	2022	0	C!D8634
RCEP C	2023	2023	0	C!E8634
RCEP C	2024	2024	0	C!F8634
RCEP C	2025	2025	0	C!G8634
RCEP C	2026	2026	0	C!H8634
RCEP C	2027	2027	0	C!I8634
RCEP D	2022	2022	0	D!D8633
RCEP D	2023	2023	0	D!E8633
RCEP D	2024	2024	0	D!F8633
RCEP D	2025	2025	0	D!G8633
RCEP D	2026	2026	0	D!H8633
RCEP D	2027	2027	0	D!I8633
RCEP E	2022	2022	0	E!D8637
RCEP E	2023	2023	0	E!E8637
RCEP E	2024	2024	0	E!F8637
RCEP E	2025	2025	0	E!G8637
RCEP E	2026	2026	0	E!H8637
RCEP E	2027	2027	0	E!I8637
RCEP F	2022	2022	0	F!D8634
RCEP F	2023	2023	0	F!E8634
RCEP F	2024	2024	0	F!F8634
RCEP F	2025	2025	0	F!G8634
RCEP F	2026	2026	0	F!H8634
RCEP F	2027	2027	0	F!I8634

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	10.3	VI!F7973
VIFTA	2025	2025	8.6	VI!G7973
VIFTA	2026	2026	6.9	VI!H7973
VIFTA	2027	2027	5.1	VI!I7973

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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
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 5905.00 has 2 lines; 5905.00.90 is distinguished from its siblings by: Other.	5905.00.10 Of wool or fine or coarse animal hair	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 5905.00.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 12% for 5905.00.90 was checked against BT2026 (cell BT2026!N9031), 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)
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.