Vietnam Tariff Intelligence

HS 5906.91.00 detail

HS code	5906.91.00
Description	Rubberised textile fabrics, other than those of heading 59.02 / - Other: / - - Knitted or crocheted
Unit	kg/m/m2
Generated	03/11/2026 18:27:11
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/59069100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K9035
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N9035
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9035
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	5.7	5.7%	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!E8617
ATIGA	2022	2022	0	AT!E8572

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F8572
ATIGA	2024	2024	0	AT!G8572
ATIGA	2025	2025	0	AT!H8572
ATIGA	2026	2026	0	AT!I8572
ATIGA	2027	2027	0	AT!J8572
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8622
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8622
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8622
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8622
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8622
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8622
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8623
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8623
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8623
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8623
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8623
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8623
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8624
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8578
AIFTA	30/12/2022	2022	0	AI!F8584
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8584
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8584
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8584
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8584
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8584
VKFTA	2022	2022	0	VK!E8607

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F8607
VKFTA	2024	2024	0	VK!G8607
VKFTA	2025	2025	0	VK!H8607
VKFTA	2026	2026	0	VK!I8607
VKFTA	2027	2027	0	VK!J8607
VCFTA	2022	2022	2	VC!D8654
VCFTA	2023	2023	1	VC!E8654
VCFTA	2024	2024	0	VC!F8654
VCFTA	2025	2025	0	VC!G8654
VCFTA	2026	2026	0	VC!H8654
VCFTA	2027	2027	0	VC!I8654
VN-EAEU	2022	2022	0	EAV!D8634
VN-EAEU	2023	2023	0	EAV!E8634
VN-EAEU	2024	2024	0	EAV!F8634
VN-EAEU	2025	2025	0	EAV!G8634
VN-EAEU	2026	2026	0	EAV!H8634
VN-EAEU	2027	2027	0	EAV!I8634
AHKFTA	2022	2022	0	AKH!D8647
AHKFTA	2023	2023	0	AKH!E8647
AHKFTA	2024	2024	0	AKH!F8647
AHKFTA	2025	2025	0	AKH!G8647
AHKFTA	2026	2026	0	AKH!H8647
AHKFTA	2027	2027	0	AKH!I8647
EVFTA	2022	2022	0	EV-NK!D8651
EVFTA	2023	2023	0	EV-NK!E8651
EVFTA	2024	2024	0	EV-NK!F8651

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G8651
EVFTA	2026	2026	0	EV-NK!H8651
EVFTA	2027	2027	0	EV-NK!I8651
UKVFTA	2022	2022	0	UKV!D8650
UKVFTA	2023	2023	0	UKV!E8650
UKVFTA	2024	2024	0	UKV!F8650
UKVFTA	2025	2025	0	UKV!G8650
UKVFTA	2026	2026	0	UKV!H8650
UKVFTA	2027	2027	0	UKV!I8650
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8602
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8602
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8602
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8602
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8602
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8602
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8602
RCEP A	2022	2022	0	RCEPT-A!D8639
RCEP A	2023	2023	0	RCEPT-A!E8639
RCEP A	2024	2024	0	RCEPT-A!F8639
RCEP A	2025	2025	0	RCEPT-A!G8639
RCEP A	2026	2026	0	RCEPT-A!H8639
RCEP A	2027	2027	0	RCEPT-A!I8639
RCEP B	2022	2022	0	B!D8639
RCEP B	2023	2023	0	B!E8639
RCEP B	2024	2024	0	B!F8639
RCEP B	2025	2025	0	B!G8639

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H8639
RCEP B	2027	2027	0	B!I8639
RCEP C	2022	2022	0	C!D8639
RCEP C	2023	2023	0	C!E8639
RCEP C	2024	2024	0	C!F8639
RCEP C	2025	2025	0	C!G8639
RCEP C	2026	2026	0	C!H8639
RCEP C	2027	2027	0	C!I8639
RCEP D	2022	2022	0	D!D8638
RCEP D	2023	2023	0	D!E8638
RCEP D	2024	2024	0	D!F8638
RCEP D	2025	2025	0	D!G8638
RCEP D	2026	2026	0	D!H8638
RCEP D	2027	2027	0	D!I8638
RCEP E	2022	2022	0	E!D8642
RCEP E	2023	2023	0	E!E8642
RCEP E	2024	2024	0	E!F8642
RCEP E	2025	2025	0	E!G8642
RCEP E	2026	2026	0	E!H8642
RCEP E	2027	2027	0	E!I8642
RCEP F	2022	2022	0	F!D8639
RCEP F	2023	2023	0	F!E8639
RCEP F	2024	2024	0	F!F8639
RCEP F	2025	2025	0	F!G8639
RCEP F	2026	2026	0	F!H8639
RCEP F	2027	2027	0	F!I8639

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	8.6	VI!F7977
VIFTA	2025	2025	7.1	VI!G7977
VIFTA	2026	2026	5.7	VI!H7977
VIFTA	2027	2027	4.3	VI!I7977

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
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 5906.91.00. 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 10% for 5906.91.00 was checked against BT2026 (cell BT2026!N9035), 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)

Item policy
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.