

## HS 5907.00.60 detail

|                     |                                                                                                                                                                                                    |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 5907.00.60                                                                                                                                                                                         |
| Description         | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like / - Fabrics impregnated, coated or covered with other substances |
| Unit                | kg/m/m2                                                                                                                                                                                            |
| Generated           | 30/10/2026 11:20:45                                                                                                                                                                                |
| 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                | <a href="https://vietnamtariff.com/hs-code/59070060/">https://vietnamtariff.com/hs-code/59070060/</a>                                                                                              |

### 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!K9044 |
| Preferential (MFN)   | 12           | 12%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N9044 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q9044 |
| 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 |

| 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 |
| AHKFTA         | 2            | 2%      | Consolidated BT2026 | 2026                                   | AHK                               | 123/2022/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!E8627 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| ATIGA   | 2022                                   | 2022 | 0            | AT!E8582   |
| ATIGA   | 2023                                   | 2023 | 0            | AT!F8582   |
| ATIGA   | 2024                                   | 2024 | 0            | AT!G8582   |
| ATIGA   | 2025                                   | 2025 | 0            | AT!H8582   |
| ATIGA   | 2026                                   | 2026 | 0            | AT!I8582   |
| ATIGA   | 2027                                   | 2027 | 0            | AT!J8582   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E8632   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F8632   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G8632   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H8632   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I8632   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J8632   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E8633   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F8633   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G8633   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H8633   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I8633   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J8633   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F8634   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H8588 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F8594   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G8594   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H8594   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I8594   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J8594   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K8594   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VKFTA   | 2022   | 2022 | 0            | VK!E8617    |
| VKFTA   | 2023   | 2023 | 0            | VK!F8617    |
| VKFTA   | 2024   | 2024 | 0            | VK!G8617    |
| VKFTA   | 2025   | 2025 | 0            | VK!H8617    |
| VKFTA   | 2026   | 2026 | 0            | VK!I8617    |
| VKFTA   | 2027   | 2027 | 0            | VK!J8617    |
| VCFTA   | 2022   | 2022 | 2            | VC!D8664    |
| VCFTA   | 2023   | 2023 | 1            | VC!E8664    |
| VCFTA   | 2024   | 2024 | 0            | VC!F8664    |
| VCFTA   | 2025   | 2025 | 0            | VC!G8664    |
| VCFTA   | 2026   | 2026 | 0            | VC!H8664    |
| VCFTA   | 2027   | 2027 | 0            | VC!I8664    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D8644   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E8644   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F8644   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G8644   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H8644   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I8644   |
| AHKFTA  | 2022   | 2022 | 7            | AKH!D8657   |
| AHKFTA  | 2023   | 2023 | 5            | AKH!E8657   |
| AHKFTA  | 2024   | 2024 | 5            | AKH!F8657   |
| AHKFTA  | 2025   | 2025 | 2            | AKH!G8657   |
| AHKFTA  | 2026   | 2026 | 2            | AKH!H8657   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I8657   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D8661 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E8661 |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| EVFTA  | 2024   | 2024           | 0            | EV-NK!F8661   |
| EVFTA  | 2025   | 2025           | 0            | EV-NK!G8661   |
| EVFTA  | 2026   | 2026           | 0            | EV-NK!H8661   |
| EVFTA  | 2027   | 2027           | 0            | EV-NK!I8661   |
| UKVFTA | 2022   | 2022           | 0            | UKV!D8660     |
| UKVFTA | 2023   | 2023           | 0            | UKV!E8660     |
| UKVFTA | 2024   | 2024           | 0            | UKV!F8660     |
| UKVFTA | 2025   | 2025           | 0            | UKV!G8660     |
| UKVFTA | 2026   | 2026           | 0            | UKV!H8660     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I8660     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D8612   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E8612   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F8612   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G8612   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H8612   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I8612   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J8612   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D8649 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E8649 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F8649 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G8649 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H8649 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I8649 |
| RCEP B | 2022   | 2022           | 0            | B!D8649       |
| RCEP B | 2023   | 2023           | 0            | B!E8649       |
| RCEP B | 2024   | 2024           | 0            | B!F8649       |

| FTA    | Period | Year | Source value | Source  |
|--------|--------|------|--------------|---------|
| RCEP B | 2025   | 2025 | 0            | B!G8649 |
| RCEP B | 2026   | 2026 | 0            | B!H8649 |
| RCEP B | 2027   | 2027 | 0            | B!I8649 |
| RCEP C | 2022   | 2022 | 0            | C!D8649 |
| RCEP C | 2023   | 2023 | 0            | C!E8649 |
| RCEP C | 2024   | 2024 | 0            | C!F8649 |
| RCEP C | 2025   | 2025 | 0            | C!G8649 |
| RCEP C | 2026   | 2026 | 0            | C!H8649 |
| RCEP C | 2027   | 2027 | 0            | C!I8649 |
| RCEP D | 2022   | 2022 | 0            | D!D8648 |
| RCEP D | 2023   | 2023 | 0            | D!E8648 |
| RCEP D | 2024   | 2024 | 0            | D!F8648 |
| RCEP D | 2025   | 2025 | 0            | D!G8648 |
| RCEP D | 2026   | 2026 | 0            | D!H8648 |
| RCEP D | 2027   | 2027 | 0            | D!I8648 |
| RCEP E | 2022   | 2022 | 0            | E!D8652 |
| RCEP E | 2023   | 2023 | 0            | E!E8652 |
| RCEP E | 2024   | 2024 | 0            | E!F8652 |
| RCEP E | 2025   | 2025 | 0            | E!G8652 |
| RCEP E | 2026   | 2026 | 0            | E!H8652 |
| RCEP E | 2027   | 2027 | 0            | E!I8652 |
| RCEP F | 2022   | 2022 | 0            | F!D8649 |
| RCEP F | 2023   | 2023 | 0            | F!E8649 |
| RCEP F | 2024   | 2024 | 0            | F!F8649 |
| RCEP F | 2025   | 2025 | 0            | F!G8649 |
| RCEP F | 2026   | 2026 | 0            | F!H8649 |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP F | 2027   | 2027 | 0            | F!I8649  |
| VIFTA  | 2024   | 2024 | 0            | VI!F7986 |
| VIFTA  | 2025   | 2025 | 0            | VI!G7986 |
| VIFTA  | 2026   | 2026 | 0            | VI!H7986 |
| VIFTA  | 2027   | 2027 | 0            | VI!I7986 |

## 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 5907.00 has 6 lines; 5907.00.60 is distinguished from its siblings by: Fabrics impregnated, coated or covered with other substances. | 5907.00.10 Fabrics impregnated, coated or covered with oil or oil-based preparations; 5907.00.30 Fabrics impregnated, coated or covered with fire resistant substances; 5907.00.40 Fabrics impregnated, coated or covered with flock velvet, the entire surface of which is covered with textile flock; 5907.00.50 Fabrics impregnated, coated or covered with wax, tar, bitumen or similar products; 5907.00.90 Other | 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                     |

| Risk code | Level | Risk name                                                  | Description                                                                                          | Related data | Legal reference | Recommended action                                                                                       | Verification status                    |
|-----------|-------|------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------|-----------------|----------------------------------------------------------------------------------------------------------|----------------------------------------|
| TR-004    | GRAY  | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 5907.00.60. 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 5907.00.60 was checked against BT2026 (cell BT2026!N9044), 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.