Vietnam Tariff Intelligence

HS 5007.90.90 detail

HS code	5007.90.90
Description	Woven fabrics of silk or of silk waste / - Other fabrics: / - - Other
Unit	kg/m/m2
Generated	12/11/2026 14:00:23
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/50079090/

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!K7965
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N7965
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7965
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/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!E7553
ATIGA	2022	2022	0	AT!E7506

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F7506
ATIGA	2024	2024	0	AT!G7506
ATIGA	2025	2025	0	AT!H7506
ATIGA	2026	2026	0	AT!I7506
ATIGA	2027	2027	0	AT!J7506
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7556
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7556
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7556
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7556
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7556
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7556
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7557
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7557
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7557
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7557
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7557
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7557
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7558
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7512
AIFTA	30/12/2022	2022	0	AI!F7520
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7520
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7520
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7520
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7520
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7520
VKFTA	2022	2022	0	VK!E7542

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F7542
VKFTA	2024	2024	0	VK!G7542
VKFTA	2025	2025	0	VK!H7542
VKFTA	2026	2026	0	VK!I7542
VKFTA	2027	2027	0	VK!J7542
VCFTA	2022	2022	2	VC!D7588
VCFTA	2023	2023	1	VC!E7588
VCFTA	2024	2024	0	VC!F7588
VCFTA	2025	2025	0	VC!G7588
VCFTA	2026	2026	0	VC!H7588
VCFTA	2027	2027	0	VC!I7588
VN-EAEU	2022	2022	0	EAV!D7568
VN-EAEU	2023	2023	0	EAV!E7568
VN-EAEU	2024	2024	0	EAV!F7568
VN-EAEU	2025	2025	0	EAV!G7568
VN-EAEU	2026	2026	0	EAV!H7568
VN-EAEU	2027	2027	0	EAV!I7568
AHKFTA	2022	2022	7	AKH!D7581
AHKFTA	2023	2023	5	AKH!E7581
AHKFTA	2024	2024	5	AKH!F7581
AHKFTA	2025	2025	2	AKH!G7581
AHKFTA	2026	2026	2	AKH!H7581
AHKFTA	2027	2027	0	AKH!I7581
EVFTA	2022	2022	0	EV-NK!D7585
EVFTA	2023	2023	0	EV-NK!E7585
EVFTA	2024	2024	0	EV-NK!F7585

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G7585
EVFTA	2026	2026	0	EV-NK!H7585
EVFTA	2027	2027	0	EV-NK!I7585
UKVFTA	2022	2022	0	UKV!D7586
UKVFTA	2023	2023	0	UKV!E7586
UKVFTA	2024	2024	0	UKV!F7586
UKVFTA	2025	2025	0	UKV!G7586
UKVFTA	2026	2026	0	UKV!H7586
UKVFTA	2027	2027	0	UKV!I7586
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7536
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7536
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7536
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7536
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7536
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7536
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7536
RCEP A	2022	2022	0	RCEPT-A!D7573
RCEP A	2023	2023	0	RCEPT-A!E7573
RCEP A	2024	2024	0	RCEPT-A!F7573
RCEP A	2025	2025	0	RCEPT-A!G7573
RCEP A	2026	2026	0	RCEPT-A!H7573
RCEP A	2027	2027	0	RCEPT-A!I7573
RCEP B	2022	2022	0	B!D7573
RCEP B	2023	2023	0	B!E7573
RCEP B	2024	2024	0	B!F7573
RCEP B	2025	2025	0	B!G7573

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H7573
RCEP B	2027	2027	0	B!I7573
RCEP C	2022	2022	0	C!D7573
RCEP C	2023	2023	0	C!E7573
RCEP C	2024	2024	0	C!F7573
RCEP C	2025	2025	0	C!G7573
RCEP C	2026	2026	0	C!H7573
RCEP C	2027	2027	0	C!I7573
RCEP D	2022	2022	0	D!D7573
RCEP D	2023	2023	0	D!E7573
RCEP D	2024	2024	0	D!F7573
RCEP D	2025	2025	0	D!G7573
RCEP D	2026	2026	0	D!H7573
RCEP D	2027	2027	0	D!I7573
RCEP E	2022	2022	0	E!D7576
RCEP E	2023	2023	0	E!E7576
RCEP E	2024	2024	0	E!F7576
RCEP E	2025	2025	0	E!G7576
RCEP E	2026	2026	0	E!H7576
RCEP E	2027	2027	0	E!I7576
RCEP F	2022	2022	0	F!D7573
RCEP F	2023	2023	0	F!E7573
RCEP F	2024	2024	0	F!F7573
RCEP F	2025	2025	0	F!G7573
RCEP F	2026	2026	0	F!H7573
RCEP F	2027	2027	0	F!I7573

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	10.3	VI!F6997
VIFTA	2025	2025	8.6	VI!G6997
VIFTA	2026	2026	6.9	VI!H6997
VIFTA	2027	2027	5.1	VI!I6997

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
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 5007.90 has 3 lines; 5007.90.90 is distinguished from its siblings by: Other.	5007.90.20 Unbleached or bleached; 5007.90.30 Printed by the traditional batik process	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 5007.90.90. 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 5007.90.90 was checked against BT2026 (cell BT2026!N7965), 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 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.