Vietnam Tariff Intelligence

HS 5901.10.00 detail

HS code	5901.10.00
Description	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations / - Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like
Unit	kg/m/m2
Generated	11/11/2026 17:38:38
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/59011000/

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!K8999
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N8999
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8999
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH)	0% (except KH)	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!E8576
ATIGA	2022	2022	0	AT!E8531
ATIGA	2023	2023	0	AT!F8531
ATIGA	2024	2024	0	AT!G8531
ATIGA	2025	2025	0	AT!H8531
ATIGA	2026	2026	0	AT!I8531
ATIGA	2027	2027	0	AT!J8531
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8581
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8581
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8581
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8581

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8581
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8581
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8582
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8582
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8582
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8582
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8582
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8582
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8583
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8537
AIFTA	30/12/2022	2022	0	AI!F8543
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8543
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8543
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8543
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8543
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8543
VKFTA	2022	2022	0	VK!E8566
VKFTA	2023	2023	0	VK!F8566
VKFTA	2024	2024	0	VK!G8566
VKFTA	2025	2025	0	VK!H8566
VKFTA	2026	2026	0	VK!I8566
VKFTA	2027	2027	0	VK!J8566
VCFTA	2022	2022	2	VC!D8613
VCFTA	2023	2023	1	VC!E8613
VCFTA	2024	2024	0	VC!F8613
VCFTA	2025	2025	0	VC!G8613

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H8613
VCFTA	2027	2027	0	VC!I8613
VN-EAEU	2022	2022	0	EAV!D8593
VN-EAEU	2023	2023	0	EAV!E8593
VN-EAEU	2024	2024	0	EAV!F8593
VN-EAEU	2025	2025	0	EAV!G8593
VN-EAEU	2026	2026	0	EAV!H8593
VN-EAEU	2027	2027	0	EAV!I8593
AHKFTA	2022	2022	7	AKH!D8606
AHKFTA	2023	2023	5	AKH!E8606
AHKFTA	2024	2024	5	AKH!F8606
AHKFTA	2025	2025	2	AKH!G8606
AHKFTA	2026	2026	2	AKH!H8606
AHKFTA	2027	2027	0	AKH!I8606
EVFTA	2022	2022	0	EV-NK!D8610
EVFTA	2023	2023	0	EV-NK!E8610
EVFTA	2024	2024	0	EV-NK!F8610
EVFTA	2025	2025	0	EV-NK!G8610
EVFTA	2026	2026	0	EV-NK!H8610
EVFTA	2027	2027	0	EV-NK!I8610
UKVFTA	2022	2022	0	UKV!D8609
UKVFTA	2023	2023	0	UKV!E8609
UKVFTA	2024	2024	0	UKV!F8609
UKVFTA	2025	2025	0	UKV!G8609
UKVFTA	2026	2026	0	UKV!H8609
UKVFTA	2027	2027	0	UKV!I8609

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8561
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8561
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8561
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8561
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8561
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8561
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8561
RCEP A	2022	2022	0	RCEPT-A!D8598
RCEP A	2023	2023	0	RCEPT-A!E8598
RCEP A	2024	2024	0	RCEPT-A!F8598
RCEP A	2025	2025	0	RCEPT-A!G8598
RCEP A	2026	2026	0	RCEPT-A!H8598
RCEP A	2027	2027	0	RCEPT-A!I8598
RCEP B	2022	2022	0	B!D8598
RCEP B	2023	2023	0	B!E8598
RCEP B	2024	2024	0	B!F8598
RCEP B	2025	2025	0	B!G8598
RCEP B	2026	2026	0	B!H8598
RCEP B	2027	2027	0	B!I8598
RCEP C	2022	2022	0	C!D8598
RCEP C	2023	2023	0	C!E8598
RCEP C	2024	2024	0	C!F8598
RCEP C	2025	2025	0	C!G8598
RCEP C	2026	2026	0	C!H8598
RCEP C	2027	2027	0	C!I8598
RCEP D	2022	2022	0	D!D8597

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E8597
RCEP D	2024	2024	0	D!F8597
RCEP D	2025	2025	0	D!G8597
RCEP D	2026	2026	0	D!H8597
RCEP D	2027	2027	0	D!I8597
RCEP E	2022	2022	0	E!D8601
RCEP E	2023	2023	0	E!E8601
RCEP E	2024	2024	0	E!F8601
RCEP E	2025	2025	0	E!G8601
RCEP E	2026	2026	0	E!H8601
RCEP E	2027	2027	0	E!I8601
RCEP F	2022	2022	0	F!D8598
RCEP F	2023	2023	0	F!E8598
RCEP F	2024	2024	0	F!F8598
RCEP F	2025	2025	0	F!G8598
RCEP F	2026	2026	0	F!H8598
RCEP F	2027	2027	0	F!I8598
VIFTA	2024	2024	10,3	VI!F7941
VIFTA	2025	2025	8.6	VI!G7941
VIFTA	2026	2026	6.9	VI!H7941
VIFTA	2027	2027	5.1	VI!I7941

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 5901.10.00. 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 5901.10.00 was checked against BT2026 (cell BT2026!N8999), 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.