Vietnam Tariff Intelligence

HS 5901.90.20 detail

HS code	5901.90.20
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 / - Other: / - - Prepared painting canvas
Unit	kg/m/m2
Generated	11/11/2026 20:39:33
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/59019020/

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!K9002
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N9002
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9002
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-KH)	0% (except KH)	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
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(-MY)	0% (except MY)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E8579
ATIGA	2022	2022	0	AT!E8534
ATIGA	2023	2023	0	AT!F8534
ATIGA	2024	2024	0	AT!G8534
ATIGA	2025	2025	0	AT!H8534
ATIGA	2026	2026	0	AT!I8534
ATIGA	2027	2027	0	AT!J8534
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8584
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8584
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8584

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8584
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8584
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8584
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8585
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8585
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8585
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8585
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8585
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8585
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8586
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8540
AIFTA	30/12/2022	2022	0	AI!F8546
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8546
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8546
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8546
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8546
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8546
VKFTA	2022	2022	0	VK!E8569
VKFTA	2023	2023	0	VK!F8569
VKFTA	2024	2024	0	VK!G8569
VKFTA	2025	2025	0	VK!H8569
VKFTA	2026	2026	0	VK!I8569
VKFTA	2027	2027	0	VK!J8569
VCFTA	2022	2022	2	VC!D8616
VCFTA	2023	2023	1	VC!E8616
VCFTA	2024	2024	0	VC!F8616

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G8616
VCFTA	2026	2026	0	VC!H8616
VCFTA	2027	2027	0	VC!I8616
VN-EAEU	2022	2022	0	EAV!D8596
VN-EAEU	2023	2023	0	EAV!E8596
VN-EAEU	2024	2024	0	EAV!F8596
VN-EAEU	2025	2025	0	EAV!G8596
VN-EAEU	2026	2026	0	EAV!H8596
VN-EAEU	2027	2027	0	EAV!I8596
AHKFTA	2022	2022	0	AKH!D8609
AHKFTA	2023	2023	0	AKH!E8609
AHKFTA	2024	2024	0	AKH!F8609
AHKFTA	2025	2025	0	AKH!G8609
AHKFTA	2026	2026	0	AKH!H8609
AHKFTA	2027	2027	0	AKH!I8609
EVFTA	2022	2022	0	EV-NK!D8613
EVFTA	2023	2023	0	EV-NK!E8613
EVFTA	2024	2024	0	EV-NK!F8613
EVFTA	2025	2025	0	EV-NK!G8613
EVFTA	2026	2026	0	EV-NK!H8613
EVFTA	2027	2027	0	EV-NK!I8613
UKVFTA	2022	2022	0	UKV!D8612
UKVFTA	2023	2023	0	UKV!E8612
UKVFTA	2024	2024	0	UKV!F8612
UKVFTA	2025	2025	0	UKV!G8612
UKVFTA	2026	2026	0	UKV!H8612

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I8612
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8564
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8564
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8564
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8564
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8564
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8564
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8564
RCEP A	2022	2022	0	RCEPT-A!D8601
RCEP A	2023	2023	0	RCEPT-A!E8601
RCEP A	2024	2024	0	RCEPT-A!F8601
RCEP A	2025	2025	0	RCEPT-A!G8601
RCEP A	2026	2026	0	RCEPT-A!H8601
RCEP A	2027	2027	0	RCEPT-A!I8601
RCEP B	2022	2022	0	B!D8601
RCEP B	2023	2023	0	B!E8601
RCEP B	2024	2024	0	B!F8601
RCEP B	2025	2025	0	B!G8601
RCEP B	2026	2026	0	B!H8601
RCEP B	2027	2027	0	B!I8601
RCEP C	2022	2022	0	C!D8601
RCEP C	2023	2023	0	C!E8601
RCEP C	2024	2024	0	C!F8601
RCEP C	2025	2025	0	C!G8601
RCEP C	2026	2026	0	C!H8601
RCEP C	2027	2027	0	C!I8601

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D8600
RCEP D	2023	2023	0	D!E8600
RCEP D	2024	2024	0	D!F8600
RCEP D	2025	2025	0	D!G8600
RCEP D	2026	2026	0	D!H8600
RCEP D	2027	2027	0	D!I8600
RCEP E	2022	2022	0	E!D8604
RCEP E	2023	2023	0	E!E8604
RCEP E	2024	2024	0	E!F8604
RCEP E	2025	2025	0	E!G8604
RCEP E	2026	2026	0	E!H8604
RCEP E	2027	2027	0	E!I8604
RCEP F	2022	2022	0	F!D8601
RCEP F	2023	2023	0	F!E8601
RCEP F	2024	2024	0	F!F8601
RCEP F	2025	2025	0	F!G8601
RCEP F	2026	2026	0	F!H8601
RCEP F	2027	2027	0	F!I8601
VIFTA	2024	2024	10.3	VI!F7944
VIFTA	2025	2025	8.6	VI!G7944
VIFTA	2026	2026	6.9	VI!H7944
VIFTA	2027	2027	5.1	VI!I7944

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 5901.90 has 3 lines; 5901.90.20 is distinguished from its siblings by: Prepared painting canvas.	5901.90.10 Tracing cloth; 5901.90.90 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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 5901.90.20. 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 5901.90.20 was checked against BT2026 (cell BT2026!N9002), 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.