Vietnam Tariff Intelligence

HS 5901.90.90 detail

HS code	5901.90.90
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: / - - Other
Unit	kg/m/m2
Generated	04/11/2026 18:25:31
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/59019090/

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!K9003
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N9003
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9003
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
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
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E8580
ATIGA	2022	2022	0	AT!E8535
ATIGA	2023	2023	0	AT!F8535
ATIGA	2024	2024	0	AT!G8535
ATIGA	2025	2025	0	AT!H8535
ATIGA	2026	2026	0	AT!I8535
ATIGA	2027	2027	0	AT!J8535
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8585
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8585
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8585

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8585
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8585
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8585
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8586
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8586
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8586
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8586
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8586
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8586
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8587
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8541
AIFTA	30/12/2022	2022	0	AI!F8547
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8547
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8547
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8547
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8547
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8547
VKFTA	2022	2022	0	VK!E8570
VKFTA	2023	2023	0	VK!F8570
VKFTA	2024	2024	0	VK!G8570
VKFTA	2025	2025	0	VK!H8570
VKFTA	2026	2026	0	VK!I8570
VKFTA	2027	2027	0	VK!J8570
VCFTA	2022	2022	2	VC!D8617
VCFTA	2023	2023	1	VC!E8617
VCFTA	2024	2024	0	VC!F8617

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G8617
VCFTA	2026	2026	0	VC!H8617
VCFTA	2027	2027	0	VC!I8617
VN-EAEU	2022	2022	0	EAV!D8597
VN-EAEU	2023	2023	0	EAV!E8597
VN-EAEU	2024	2024	0	EAV!F8597
VN-EAEU	2025	2025	0	EAV!G8597
VN-EAEU	2026	2026	0	EAV!H8597
VN-EAEU	2027	2027	0	EAV!I8597
AHKFTA	2022	2022	*	AKH!D8610
AHKFTA	2023	2023	*	AKH!E8610
AHKFTA	2024	2024	*	AKH!F8610
AHKFTA	2025	2025	*	AKH!G8610
AHKFTA	2026	2026	*	AKH!H8610
AHKFTA	2027	2027	*	AKH!I8610
EVFTA	2022	2022	0	EV-NK!D8614
EVFTA	2023	2023	0	EV-NK!E8614
EVFTA	2024	2024	0	EV-NK!F8614
EVFTA	2025	2025	0	EV-NK!G8614
EVFTA	2026	2026	0	EV-NK!H8614
EVFTA	2027	2027	0	EV-NK!I8614
UKVFTA	2022	2022	0	UKV!D8613
UKVFTA	2023	2023	0	UKV!E8613
UKVFTA	2024	2024	0	UKV!F8613
UKVFTA	2025	2025	0	UKV!G8613
UKVFTA	2026	2026	0	UKV!H8613

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I8613
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8565
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8565
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8565
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8565
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8565
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8565
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8565
RCEP A	2022	2022	0	RCEPT-A!D8602
RCEP A	2023	2023	0	RCEPT-A!E8602
RCEP A	2024	2024	0	RCEPT-A!F8602
RCEP A	2025	2025	0	RCEPT-A!G8602
RCEP A	2026	2026	0	RCEPT-A!H8602
RCEP A	2027	2027	0	RCEPT-A!I8602
RCEP B	2022	2022	0	B!D8602
RCEP B	2023	2023	0	B!E8602
RCEP B	2024	2024	0	B!F8602
RCEP B	2025	2025	0	B!G8602
RCEP B	2026	2026	0	B!H8602
RCEP B	2027	2027	0	B!I8602
RCEP C	2022	2022	0	C!D8602
RCEP C	2023	2023	0	C!E8602
RCEP C	2024	2024	0	C!F8602
RCEP C	2025	2025	0	C!G8602
RCEP C	2026	2026	0	C!H8602
RCEP C	2027	2027	0	C!I8602

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D8601
RCEP D	2023	2023	0	D!E8601
RCEP D	2024	2024	0	D!F8601
RCEP D	2025	2025	0	D!G8601
RCEP D	2026	2026	0	D!H8601
RCEP D	2027	2027	0	D!I8601
RCEP E	2022	2022	0	E!D8605
RCEP E	2023	2023	0	E!E8605
RCEP E	2024	2024	0	E!F8605
RCEP E	2025	2025	0	E!G8605
RCEP E	2026	2026	0	E!H8605
RCEP E	2027	2027	0	E!I8605
RCEP F	2022	2022	0	F!D8602
RCEP F	2023	2023	0	F!E8602
RCEP F	2024	2024	0	F!F8602
RCEP F	2025	2025	0	F!G8602
RCEP F	2026	2026	0	F!H8602
RCEP F	2027	2027	0	F!I8602
VIFTA	2024	2024	10.3	VI!F7945
VIFTA	2025	2025	8.6	VI!G7945
VIFTA	2026	2026	6.9	VI!H7945
VIFTA	2027	2027	5.1	VI!I7945

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; 5901.90.90 is distinguished from its siblings by: Other.	5901.90.10 Tracing cloth; 5901.90.20 Prepared painting canvas	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 5901.90.90. 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 5901.90.90 was checked against BT2026 (cell BT2026!N9003), 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.