Vietnam Tariff Intelligence

HS 5902.10.91 detail

HS code	5902.10.91
Description	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon / - Of nylon or other polyamides: / - - Other: / - - - Of nylon-6 yarn
Unit	kg/m/m2
Generated	08/11/2026 01:27:37
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/59021091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K9010
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N9010
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9010
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
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
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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	5.7	5.7%	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!E8588

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E8543
ATIGA	2023	2023	0	AT!F8543
ATIGA	2024	2024	0	AT!G8543
ATIGA	2025	2025	0	AT!H8543
ATIGA	2026	2026	0	AT!I8543
ATIGA	2027	2027	0	AT!J8543
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8593
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8593
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8593
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8593
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8593
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8593
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8594
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8594
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8594
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8594
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8594
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8594
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8595
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8549
AIFTA	30/12/2022	2022	5	AI!F8555
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G8555
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H8555
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I8555
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J8555
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K8555

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E8578
VKFTA	2023	2023	0	VK!F8578
VKFTA	2024	2024	0	VK!G8578
VKFTA	2025	2025	0	VK!H8578
VKFTA	2026	2026	0	VK!I8578
VKFTA	2027	2027	0	VK!J8578
VCFTA	2022	2022	0	VC!D8625
VCFTA	2023	2023	0	VC!E8625
VCFTA	2024	2024	0	VC!F8625
VCFTA	2025	2025	0	VC!G8625
VCFTA	2026	2026	0	VC!H8625
VCFTA	2027	2027	0	VC!I8625
VN-EAEU	2022	2022	0	EAV!D8605
VN-EAEU	2023	2023	0	EAV!E8605
VN-EAEU	2024	2024	0	EAV!F8605
VN-EAEU	2025	2025	0	EAV!G8605
VN-EAEU	2026	2026	0	EAV!H8605
VN-EAEU	2027	2027	0	EAV!I8605
AHKFTA	2022	2022	6	AKH!D8618
AHKFTA	2023	2023	4	AKH!E8618
AHKFTA	2024	2024	4	AKH!F8618
AHKFTA	2025	2025	2	AKH!G8618
AHKFTA	2026	2026	2	AKH!H8618
AHKFTA	2027	2027	0	AKH!I8618
EVFTA	2022	2022	0	EV-NK!D8622
EVFTA	2023	2023	0	EV-NK!E8622

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F8622
EVFTA	2025	2025	0	EV-NK!G8622
EVFTA	2026	2026	0	EV-NK!H8622
EVFTA	2027	2027	0	EV-NK!I8622
UKVFTA	2022	2022	0	UKV!D8621
UKVFTA	2023	2023	0	UKV!E8621
UKVFTA	2024	2024	0	UKV!F8621
UKVFTA	2025	2025	0	UKV!G8621
UKVFTA	2026	2026	0	UKV!H8621
UKVFTA	2027	2027	0	UKV!I8621
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8573
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8573
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8573
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8573
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8573
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8573
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8573
RCEP A	2022	2022	9	RCEPT-A!D8610
RCEP A	2023	2023	8	RCEPT-A!E8610
RCEP A	2024	2024	7	RCEPT-A!F8610
RCEP A	2025	2025	6	RCEPT-A!G8610
RCEP A	2026	2026	5	RCEPT-A!H8610
RCEP A	2027	2027	4	RCEPT-A!I8610
RCEP B	2022	2022	9	B!D8610
RCEP B	2023	2023	8	B!E8610
RCEP B	2024	2024	7	B!F8610

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	6	B!G8610
RCEP B	2026	2026	5	B!H8610
RCEP B	2027	2027	4	B!I8610
RCEP C	2022	2022	9	C!D8610
RCEP C	2023	2023	8	C!E8610
RCEP C	2024	2024	7	C!F8610
RCEP C	2025	2025	6	C!G8610
RCEP C	2026	2026	5	C!H8610
RCEP C	2027	2027	4	C!I8610
RCEP D	2022	2022	9,1	D!D8609
RCEP D	2023	2023	8,2	D!E8609
RCEP D	2024	2024	7,3	D!F8609
RCEP D	2025	2025	6,4	D!G8609
RCEP D	2026	2026	5,5	D!H8609
RCEP D	2027	2027	4,5	D!I8609
RCEP E	2022	2022	9	E!D8613
RCEP E	2023	2023	8	E!E8613
RCEP E	2024	2024	7	E!F8613
RCEP E	2025	2025	6	E!G8613
RCEP E	2026	2026	5	E!H8613
RCEP E	2027	2027	4	E!I8613
RCEP F	2022	2022	9	F!D8610
RCEP F	2023	2023	8	F!E8610
RCEP F	2024	2024	7	F!F8610
RCEP F	2025	2025	6	F!G8610
RCEP F	2026	2026	5	F!H8610

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	4	F!I8610
VIFTA	2024	2024	8,6	VI!F7952
VIFTA	2025	2025	7.1	VI!G7952
VIFTA	2026	2026	5.7	VI!H7952
VIFTA	2027	2027	4.3	VI!I7952

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 5902.10 has 4 lines; 5902.10.91 is distinguished from its siblings by: Of nylon-6 yarn.	5902.10.11 Of nylon-6 yarn; 5902.10.19 Other; 5902.10.99 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
HS-005	BLUE	Chapter 98 equivalent exists	5902.10.91 corresponds to Chapter 98 code 9826.00.00 (specific MFN: 3%). Applies only if Chapter 98 conditions are met.	Vải mành nylon 1680 D/2 và 1890 D/2.	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 5902.10.91. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 10% for 5902.10.91 was checked against BT2026 (cell BT2026!N9010), 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.