Vietnam Tariff Intelligence

HS 5903.10.10 detail

HS code	5903.10.10
Description	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02 / - With poly(vinyl chloride): / - - Interlining
Unit	kg/m/m2
Generated	10/11/2026 11:33:39
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/59031010/

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!K9020
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N9020
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9020
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	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	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

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!E8599
ATIGA	2022	2022	0	AT!E8554
ATIGA	2023	2023	0	AT!F8554
ATIGA	2024	2024	0	AT!G8554
ATIGA	2025	2025	0	AT!H8554
ATIGA	2026	2026	0	AT!I8554
ATIGA	2027	2027	0	AT!J8554
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8604
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8604
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8604

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8604
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8604
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8604
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8605
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8605
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8605
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8605
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8605
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8605
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8606
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8560
AIFTA	30/12/2022	2022	0	AI!F8566
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8566
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8566
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8566
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8566
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8566
VKFTA	2022	2022	0	VK!E8589
VKFTA	2023	2023	0	VK!F8589
VKFTA	2024	2024	0	VK!G8589
VKFTA	2025	2025	0	VK!H8589
VKFTA	2026	2026	0	VK!I8589
VKFTA	2027	2027	0	VK!J8589
VCFTA	2022	2022	2	VC!D8636
VCFTA	2023	2023	1	VC!E8636
VCFTA	2024	2024	0	VC!F8636

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G8636
VCFTA	2026	2026	0	VC!H8636
VCFTA	2027	2027	0	VC!I8636
VN-EAEU	2022	2022	0	EAV!D8616
VN-EAEU	2023	2023	0	EAV!E8616
VN-EAEU	2024	2024	0	EAV!F8616
VN-EAEU	2025	2025	0	EAV!G8616
VN-EAEU	2026	2026	0	EAV!H8616
VN-EAEU	2027	2027	0	EAV!I8616
AHKFTA	2022	2022	*	AKH!D8629
AHKFTA	2023	2023	*	AKH!E8629
AHKFTA	2024	2024	*	AKH!F8629
AHKFTA	2025	2025	*	AKH!G8629
AHKFTA	2026	2026	*	AKH!H8629
AHKFTA	2027	2027	*	AKH!I8629
EVFTA	2022	2022	0	EV-NK!D8633
EVFTA	2023	2023	0	EV-NK!E8633
EVFTA	2024	2024	0	EV-NK!F8633
EVFTA	2025	2025	0	EV-NK!G8633
EVFTA	2026	2026	0	EV-NK!H8633
EVFTA	2027	2027	0	EV-NK!I8633
UKVFTA	2022	2022	0	UKV!D8632
UKVFTA	2023	2023	0	UKV!E8632
UKVFTA	2024	2024	0	UKV!F8632
UKVFTA	2025	2025	0	UKV!G8632
UKVFTA	2026	2026	0	UKV!H8632

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I8632
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8584
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8584
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8584
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8584
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8584
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8584
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8584
RCEP A	2022	2022	0	RCEPT-A!D8621
RCEP A	2023	2023	0	RCEPT-A!E8621
RCEP A	2024	2024	0	RCEPT-A!F8621
RCEP A	2025	2025	0	RCEPT-A!G8621
RCEP A	2026	2026	0	RCEPT-A!H8621
RCEP A	2027	2027	0	RCEPT-A!I8621
RCEP B	2022	2022	0	B!D8621
RCEP B	2023	2023	0	B!E8621
RCEP B	2024	2024	0	B!F8621
RCEP B	2025	2025	0	B!G8621
RCEP B	2026	2026	0	B!H8621
RCEP B	2027	2027	0	B!I8621
RCEP C	2022	2022	0	C!D8621
RCEP C	2023	2023	0	C!E8621
RCEP C	2024	2024	0	C!F8621
RCEP C	2025	2025	0	C!G8621
RCEP C	2026	2026	0	C!H8621
RCEP C	2027	2027	0	C!I8621

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D8620
RCEP D	2023	2023	0	D!E8620
RCEP D	2024	2024	0	D!F8620
RCEP D	2025	2025	0	D!G8620
RCEP D	2026	2026	0	D!H8620
RCEP D	2027	2027	0	D!I8620
RCEP E	2022	2022	0	E!D8624
RCEP E	2023	2023	0	E!E8624
RCEP E	2024	2024	0	E!F8624
RCEP E	2025	2025	0	E!G8624
RCEP E	2026	2026	0	E!H8624
RCEP E	2027	2027	0	E!I8624
RCEP F	2022	2022	0	F!D8621
RCEP F	2023	2023	0	F!E8621
RCEP F	2024	2024	0	F!F8621
RCEP F	2025	2025	0	F!G8621
RCEP F	2026	2026	0	F!H8621
RCEP F	2027	2027	0	F!I8621
VIFTA	2024	2024	10.3	VI!F7962
VIFTA	2025	2025	8.6	VI!G7962
VIFTA	2026	2026	6.9	VI!H7962
VIFTA	2027	2027	5.1	VI!I7962

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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 5903.10 has 2 lines; 5903.10.10 is distinguished from its siblings by: Interlining.	5903.10.90 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 5903.10.10. 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 5903.10.10 was checked against BT2026 (cell BT2026!N9020), 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)
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.