Vietnam Tariff Intelligence

HS 5908.00.90 detail

HS code	5908.00.90
Description	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated / - Other
Unit	kg/m
Generated	10/11/2026 12:26:44
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/59080090/

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!K9048
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N9048
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9048
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
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	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
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!E8632

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E8587
ATIGA	2023	2023	0	AT!F8587
ATIGA	2024	2024	0	AT!G8587
ATIGA	2025	2025	0	AT!H8587
ATIGA	2026	2026	0	AT!I8587
ATIGA	2027	2027	0	AT!J8587
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8637
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8637
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8637
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8637
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8637
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8637
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8638
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8638
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8638
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8638
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8638
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8638
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8639
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8593
AIFTA	30/12/2022	2022	0	AI!F8599
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8599
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8599
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8599
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8599
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8599

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E8622
VKFTA	2023	2023	0	VK!F8622
VKFTA	2024	2024	0	VK!G8622
VKFTA	2025	2025	0	VK!H8622
VKFTA	2026	2026	0	VK!I8622
VKFTA	2027	2027	0	VK!J8622
VCFTA	2022	2022	2	VC!D8669
VCFTA	2023	2023	1	VC!E8669
VCFTA	2024	2024	0	VC!F8669
VCFTA	2025	2025	0	VC!G8669
VCFTA	2026	2026	0	VC!H8669
VCFTA	2027	2027	0	VC!I8669
VN-EAEU	2022	2022	0	EAV!D8649
VN-EAEU	2023	2023	0	EAV!E8649
VN-EAEU	2024	2024	0	EAV!F8649
VN-EAEU	2025	2025	0	EAV!G8649
VN-EAEU	2026	2026	0	EAV!H8649
VN-EAEU	2027	2027	0	EAV!I8649
AHKFTA	2022	2022	0	AKH!D8662
AHKFTA	2023	2023	0	AKH!E8662
AHKFTA	2024	2024	0	AKH!F8662
AHKFTA	2025	2025	0	AKH!G8662
AHKFTA	2026	2026	0	AKH!H8662
AHKFTA	2027	2027	0	AKH!I8662
EVFTA	2022	2022	0	EV-NK!D8666
EVFTA	2023	2023	0	EV-NK!E8666

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F8666
EVFTA	2025	2025	0	EV-NK!G8666
EVFTA	2026	2026	0	EV-NK!H8666
EVFTA	2027	2027	0	EV-NK!I8666
UKVFTA	2022	2022	0	UKV!D8665
UKVFTA	2023	2023	0	UKV!E8665
UKVFTA	2024	2024	0	UKV!F8665
UKVFTA	2025	2025	0	UKV!G8665
UKVFTA	2026	2026	0	UKV!H8665
UKVFTA	2027	2027	0	UKV!I8665
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8617
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8617
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8617
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8617
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8617
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8617
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8617
RCEP A	2022	2022	0	RCEPT-A!D8654
RCEP A	2023	2023	0	RCEPT-A!E8654
RCEP A	2024	2024	0	RCEPT-A!F8654
RCEP A	2025	2025	0	RCEPT-A!G8654
RCEP A	2026	2026	0	RCEPT-A!H8654
RCEP A	2027	2027	0	RCEPT-A!I8654
RCEP B	2022	2022	0	B!D8654
RCEP B	2023	2023	0	B!E8654
RCEP B	2024	2024	0	B!F8654

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G8654
RCEP B	2026	2026	0	B!H8654
RCEP B	2027	2027	0	B!I8654
RCEP C	2022	2022	0	C!D8654
RCEP C	2023	2023	0	C!E8654
RCEP C	2024	2024	0	C!F8654
RCEP C	2025	2025	0	C!G8654
RCEP C	2026	2026	0	C!H8654
RCEP C	2027	2027	0	C!I8654
RCEP D	2022	2022	0	D!D8653
RCEP D	2023	2023	0	D!E8653
RCEP D	2024	2024	0	D!F8653
RCEP D	2025	2025	0	D!G8653
RCEP D	2026	2026	0	D!H8653
RCEP D	2027	2027	0	D!I8653
RCEP E	2022	2022	0	E!D8657
RCEP E	2023	2023	0	E!E8657
RCEP E	2024	2024	0	E!F8657
RCEP E	2025	2025	0	E!G8657
RCEP E	2026	2026	0	E!H8657
RCEP E	2027	2027	0	E!I8657
RCEP F	2022	2022	0	F!D8654
RCEP F	2023	2023	0	F!E8654
RCEP F	2024	2024	0	F!F8654
RCEP F	2025	2025	0	F!G8654
RCEP F	2026	2026	0	F!H8654

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I8654
VIFTA	2024	2024	10.3	VI!F7990
VIFTA	2025	2025	8.6	VI!G7990
VIFTA	2026	2026	6.9	VI!H7990
VIFTA	2027	2027	5.1	VI!I7990

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 5908.00 has 2 lines; 5908.00.90 is distinguished from its siblings by: Other.	5908.00.10 Wicks; incandescent gas mantles	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 5908.00.90. 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 5908.00.90 was checked against BT2026 (cell BT2026!N9048), 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.