Vietnam Tariff Intelligence

HS 7019.90.40 detail

HS code	7019.90.40
Description	Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics) / - Other: / - - Asphalt or coal-tar impregnated glass fibre outerwrap of a kind used for pipelines
Unit	kg/chiếc
Generated	09/11/2026 10:14:10
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/70199040/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10587
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N10587
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10587
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	1.7	1.7%	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!E10078

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E10029
ATIGA	2023	2023	0	AT!F10029
ATIGA	2024	2024	0	AT!G10029
ATIGA	2025	2025	0	AT!H10029
ATIGA	2026	2026	0	AT!I10029
ATIGA	2027	2027	0	AT!J10029
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E10081
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10081
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10081
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10081
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10081
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10081
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10082
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10082
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10082
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10082
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10082
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10082
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10083
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10035
AIFTA	30/12/2022	2022	0	AI!F10041
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G10041
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H10041
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I10041
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J10041
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K10041

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E10066
VKFTA	2023	2023	0	VK!F10066
VKFTA	2024	2024	0	VK!G10066
VKFTA	2025	2025	0	VK!H10066
VKFTA	2026	2026	0	VK!I10066
VKFTA	2027	2027	0	VK!J10066
VCFTA	2022	2022	3	VC!D10117
VCFTA	2023	2023	3	VC!E10117
VCFTA	2024	2024	0	VC!F10117
VCFTA	2025	2025	0	VC!G10117
VCFTA	2026	2026	0	VC!H10117
VCFTA	2027	2027	0	VC!I10117
VN-EAEU	2022	2022	0	EAV!D10104
VN-EAEU	2023	2023	0	EAV!E10104
VN-EAEU	2024	2024	0	EAV!F10104
VN-EAEU	2025	2025	0	EAV!G10104
VN-EAEU	2026	2026	0	EAV!H10104
VN-EAEU	2027	2027	0	EAV!I10104
AHKFTA	2022	2022	0	AKH!D10104
AHKFTA	2023	2023	0	AKH!E10104
AHKFTA	2024	2024	0	AKH!F10104
AHKFTA	2025	2025	0	AKH!G10104
AHKFTA	2026	2026	0	AKH!H10104
AHKFTA	2027	2027	0	AKH!I10104
EVFTA	2022	2022	0	EV-NK!D10119
EVFTA	2023	2023	0	EV-NK!E10119

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F10119
EVFTA	2025	2025	0	EV-NK!G10119
EVFTA	2026	2026	0	EV-NK!H10119
EVFTA	2027	2027	0	EV-NK!I10119
UKVFTA	2022	2022	0	UKV!D10118
UKVFTA	2023	2023	0	UKV!E10118
UKVFTA	2024	2024	0	UKV!F10118
UKVFTA	2025	2025	0	UKV!G10118
UKVFTA	2026	2026	0	UKV!H10118
UKVFTA	2027	2027	0	UKV!I10118
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10061
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10061
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10061
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10061
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10061
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10061
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10061
RCEP A	2022	2022	0	RCEPT-A!D10098
RCEP A	2023	2023	0	RCEPT-A!E10098
RCEP A	2024	2024	0	RCEPT-A!F10098
RCEP A	2025	2025	0	RCEPT-A!G10098
RCEP A	2026	2026	0	RCEPT-A!H10098
RCEP A	2027	2027	0	RCEPT-A!I10098
RCEP B	2022	2022	0	B!D10098
RCEP B	2023	2023	0	B!E10098
RCEP B	2024	2024	0	B!F10098

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G10098
RCEP B	2026	2026	0	B!H10098
RCEP B	2027	2027	0	B!I10098
RCEP C	2022	2022	0	C!D10098
RCEP C	2023	2023	0	C!E10098
RCEP C	2024	2024	0	C!F10098
RCEP C	2025	2025	0	C!G10098
RCEP C	2026	2026	0	C!H10098
RCEP C	2027	2027	0	C!I10098
RCEP D	2022	2022	0	D!D10097
RCEP D	2023	2023	0	D!E10097
RCEP D	2024	2024	0	D!F10097
RCEP D	2025	2025	0	D!G10097
RCEP D	2026	2026	0	D!H10097
RCEP D	2027	2027	0	D!I10097
RCEP E	2022	2022	0	E!D10101
RCEP E	2023	2023	0	E!E10101
RCEP E	2024	2024	0	E!F10101
RCEP E	2025	2025	0	E!G10101
RCEP E	2026	2026	0	E!H10101
RCEP E	2027	2027	0	E!I10101
RCEP F	2022	2022	0	F!D10098
RCEP F	2023	2023	0	F!E10098
RCEP F	2024	2024	0	F!F10098
RCEP F	2025	2025	0	F!G10098
RCEP F	2026	2026	0	F!H10098

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I10098
VIFTA	2024	2024	2.6	VI!F9338
VIFTA	2025	2025	2.1	VI!G9338
VIFTA	2026	2026	1.7	VI!H9338
VIFTA	2027	2027	1.3	VI!I9338

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7019.90 has 5 lines; 7019.90.40 is distinguished from its siblings by: Asphalt or coal-tar impregnated glass fibre outerwrap of a kind used for pipelines.	7019.90.20 Blinds; 7019.90.30 Glass fibre, excluding glass wool; 7019.90.50 Woven fabrics of rovings; 7019.90.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	7019.90.40 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 7019.90.40	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 7019.90.40. 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 3% for 7019.90.40 was checked against BT2026 (cell BT2026!N10587), 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

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.