Vietnam Tariff Intelligence

HS 5703.90.92 detail

HS code	5703.90.92
Description	Carpets and other textile floor coverings (including turf), tufted, whether or not made up / - Of other textile materials: / - - Other: / - - - Prayer rugs
Unit	m2/chiếc
Generated	06/11/2026 02:16:44
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://mail.vietnamtariff.com/hs-code/57039092/

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!K8785
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N8785
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8785
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!E8402

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E8357
ATIGA	2023	2023	0	AT!F8357
ATIGA	2024	2024	0	AT!G8357
ATIGA	2025	2025	0	AT!H8357
ATIGA	2026	2026	0	AT!I8357
ATIGA	2027	2027	0	AT!J8357
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8407
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8407
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8407
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8407
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8407
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8407
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8408
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8408
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8408
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8408
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8408
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8408
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8409
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8363
AIFTA	30/12/2022	2022	0	AI!F8369
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8369
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8369
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8369
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8369
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8369

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E8392
VKFTA	2023	2023	0	VK!F8392
VKFTA	2024	2024	0	VK!G8392
VKFTA	2025	2025	0	VK!H8392
VKFTA	2026	2026	0	VK!I8392
VKFTA	2027	2027	0	VK!J8392
VCFTA	2022	2022	2	VC!D8439
VCFTA	2023	2023	1	VC!E8439
VCFTA	2024	2024	0	VC!F8439
VCFTA	2025	2025	0	VC!G8439
VCFTA	2026	2026	0	VC!H8439
VCFTA	2027	2027	0	VC!I8439
VN-EAEU	2022	2022	0	EAV!D8419
VN-EAEU	2023	2023	0	EAV!E8419
VN-EAEU	2024	2024	0	EAV!F8419
VN-EAEU	2025	2025	0	EAV!G8419
VN-EAEU	2026	2026	0	EAV!H8419
VN-EAEU	2027	2027	0	EAV!I8419
AHKFTA	2022	2022	0	AKH!D8432
AHKFTA	2023	2023	0	AKH!E8432
AHKFTA	2024	2024	0	AKH!F8432
AHKFTA	2025	2025	0	AKH!G8432
AHKFTA	2026	2026	0	AKH!H8432
AHKFTA	2027	2027	0	AKH!I8432
EVFTA	2022	2022	0	EV-NK!D8436
EVFTA	2023	2023	0	EV-NK!E8436

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F8436
EVFTA	2025	2025	0	EV-NK!G8436
EVFTA	2026	2026	0	EV-NK!H8436
EVFTA	2027	2027	0	EV-NK!I8436
UKVFTA	2022	2022	0	UKV!D8435
UKVFTA	2023	2023	0	UKV!E8435
UKVFTA	2024	2024	0	UKV!F8435
UKVFTA	2025	2025	0	UKV!G8435
UKVFTA	2026	2026	0	UKV!H8435
UKVFTA	2027	2027	0	UKV!I8435
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8387
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8387
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8387
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8387
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8387
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8387
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8387
RCEP A	2022	2022	0	RCEPT-A!D8424
RCEP A	2023	2023	0	RCEPT-A!E8424
RCEP A	2024	2024	0	RCEPT-A!F8424
RCEP A	2025	2025	0	RCEPT-A!G8424
RCEP A	2026	2026	0	RCEPT-A!H8424
RCEP A	2027	2027	0	RCEPT-A!I8424
RCEP B	2022	2022	0	B!D8424
RCEP B	2023	2023	0	B!E8424
RCEP B	2024	2024	0	B!F8424

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G8424
RCEP B	2026	2026	0	B!H8424
RCEP B	2027	2027	0	B!I8424
RCEP C	2022	2022	0	C!D8424
RCEP C	2023	2023	0	C!E8424
RCEP C	2024	2024	0	C!F8424
RCEP C	2025	2025	0	C!G8424
RCEP C	2026	2026	0	C!H8424
RCEP C	2027	2027	0	C!I8424
RCEP D	2022	2022	0	D!D8423
RCEP D	2023	2023	0	D!E8423
RCEP D	2024	2024	0	D!F8423
RCEP D	2025	2025	0	D!G8423
RCEP D	2026	2026	0	D!H8423
RCEP D	2027	2027	0	D!I8423
RCEP E	2022	2022	0	E!D8427
RCEP E	2023	2023	0	E!E8427
RCEP E	2024	2024	0	E!F8427
RCEP E	2025	2025	0	E!G8427
RCEP E	2026	2026	0	E!H8427
RCEP E	2027	2027	0	E!I8427
RCEP F	2022	2022	0	F!D8424
RCEP F	2023	2023	0	F!E8424
RCEP F	2024	2024	0	F!F8424
RCEP F	2025	2025	0	F!G8424
RCEP F	2026	2026	0	F!H8424

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I8424
VIFTA	2024	2024	10.3	VI!F7779
VIFTA	2025	2025	8.6	VI!G7779
VIFTA	2026	2026	6.9	VI!H7779
VIFTA	2027	2027	5.1	VI!I7779

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 5703.90 has 9 lines; 5703.90.92 is distinguished from its siblings by: Prayer rugs.	5703.90.11 Prayer rugs; 5703.90.19 Other; 5703.90.21 Floor mats of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04; 5703.90.22 Flooring carpets of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04; 5703.90.29 Other; 5703.90.91 Floor mats of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	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 "5/8/10".		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 5703.90.92. 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 5703.90.92 was checked against BT2026 (cell BT2026!N8785), 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
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
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.