Vietnam Tariff Intelligence

HS 5902.20.91 detail

HS code	5902.20.91
Description	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon / - Of polyesters: / - - Other: / - - - Containing cotton
Unit	kg/m/m2
Generated	30/10/2026 13:43:42
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/59022091/

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!K9015
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N9015
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9015
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	1	1%	Consolidated BT2026	2026	AHK	123/2022/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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E8593
ATIGA	2022	2022	0	AT!E8548
ATIGA	2023	2023	0	AT!F8548
ATIGA	2024	2024	0	AT!G8548
ATIGA	2025	2025	0	AT!H8548
ATIGA	2026	2026	0	AT!I8548
ATIGA	2027	2027	0	AT!J8548
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8598
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8598
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8598

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8598
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8598
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8598
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8599
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8599
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8599
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8599
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8599
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8599
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8600
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8554
AIFTA	30/12/2022	2022	*	AI!F8560
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G8560
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H8560
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I8560
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J8560
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K8560
VKFTA	2022	2022	0	VK!E8583
VKFTA	2023	2023	0	VK!F8583
VKFTA	2024	2024	0	VK!G8583
VKFTA	2025	2025	0	VK!H8583
VKFTA	2026	2026	0	VK!I8583
VKFTA	2027	2027	0	VK!J8583
VCFTA	2022	2022	0	VC!D8630
VCFTA	2023	2023	0	VC!E8630
VCFTA	2024	2024	0	VC!F8630

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G8630
VCFTA	2026	2026	0	VC!H8630
VCFTA	2027	2027	0	VC!I8630
VN-EAEU	2022	2022	0	EAV!D8610
VN-EAEU	2023	2023	0	EAV!E8610
VN-EAEU	2024	2024	0	EAV!F8610
VN-EAEU	2025	2025	0	EAV!G8610
VN-EAEU	2026	2026	0	EAV!H8610
VN-EAEU	2027	2027	0	EAV!I8610
AHKFTA	2022	2022	2	AKH!D8623
AHKFTA	2023	2023	1	AKH!E8623
AHKFTA	2024	2024	1	AKH!F8623
AHKFTA	2025	2025	1	AKH!G8623
AHKFTA	2026	2026	1	AKH!H8623
AHKFTA	2027	2027	0	AKH!I8623
EVFTA	2022	2022	0	EV-NK!D8627
EVFTA	2023	2023	0	EV-NK!E8627
EVFTA	2024	2024	0	EV-NK!F8627
EVFTA	2025	2025	0	EV-NK!G8627
EVFTA	2026	2026	0	EV-NK!H8627
EVFTA	2027	2027	0	EV-NK!I8627
UKVFTA	2022	2022	0	UKV!D8626
UKVFTA	2023	2023	0	UKV!E8626
UKVFTA	2024	2024	0	UKV!F8626
UKVFTA	2025	2025	0	UKV!G8626
UKVFTA	2026	2026	0	UKV!H8626

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I8626
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8578
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8578
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8578
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8578
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8578
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8578
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8578
RCEP A	2022	2022	0	RCEPT-A!D8615
RCEP A	2023	2023	0	RCEPT-A!E8615
RCEP A	2024	2024	0	RCEPT-A!F8615
RCEP A	2025	2025	0	RCEPT-A!G8615
RCEP A	2026	2026	0	RCEPT-A!H8615
RCEP A	2027	2027	0	RCEPT-A!I8615
RCEP B	2022	2022	0	B!D8615
RCEP B	2023	2023	0	B!E8615
RCEP B	2024	2024	0	B!F8615
RCEP B	2025	2025	0	B!G8615
RCEP B	2026	2026	0	B!H8615
RCEP B	2027	2027	0	B!I8615
RCEP C	2022	2022	0	C!D8615
RCEP C	2023	2023	0	C!E8615
RCEP C	2024	2024	0	C!F8615
RCEP C	2025	2025	0	C!G8615
RCEP C	2026	2026	0	C!H8615
RCEP C	2027	2027	0	C!I8615

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D8614
RCEP D	2023	2023	0	D!E8614
RCEP D	2024	2024	0	D!F8614
RCEP D	2025	2025	0	D!G8614
RCEP D	2026	2026	0	D!H8614
RCEP D	2027	2027	0	D!I8614
RCEP E	2022	2022	0	E!D8618
RCEP E	2023	2023	0	E!E8618
RCEP E	2024	2024	0	E!F8618
RCEP E	2025	2025	0	E!G8618
RCEP E	2026	2026	0	E!H8618
RCEP E	2027	2027	0	E!I8618
RCEP F	2022	2022	0	F!D8615
RCEP F	2023	2023	0	F!E8615
RCEP F	2024	2024	0	F!F8615
RCEP F	2025	2025	0	F!G8615
RCEP F	2026	2026	0	F!H8615
RCEP F	2027	2027	0	F!I8615
VIFTA	2024	2024	2.6	VI!F7957
VIFTA	2025	2025	2.1	VI!G7957
VIFTA	2026	2026	1.7	VI!H7957
VIFTA	2027	2027	1.3	VI!I7957

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 5902.20 has 3 lines; 5902.20.91 is distinguished from its siblings by: Containing cotton.	5902.20.20 Chafer fabric, rubberised; 5902.20.99 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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 5902.20.91. 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 3% for 5902.20.91 was checked against BT2026 (cell BT2026!N9015), 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.