Vietnam Tariff Intelligence

HS 5704.10.00 detail

HS code	5704.10.00
Description	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up / - Tiles, having a maximum surface area of 0.3 m2
Unit	m2/chiếc
Generated	10/11/2026 06:46:09
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/57041000/

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!K8789
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N8789
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8789
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	8.4	8.4%	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!E8407

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E8362
ATIGA	2023	2023	0	AT!F8362
ATIGA	2024	2024	0	AT!G8362
ATIGA	2025	2025	0	AT!H8362
ATIGA	2026	2026	0	AT!I8362
ATIGA	2027	2027	0	AT!J8362
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8412
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8412
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8412
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8412
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8412
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8412
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8413
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8413
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8413
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8413
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8413
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8413
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8414
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8368
AIFTA	30/12/2022	2022	0	AI!F8374
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8374
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8374
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8374
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8374
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8374

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E8397
VKFTA	2023	2023	0	VK!F8397
VKFTA	2024	2024	0	VK!G8397
VKFTA	2025	2025	0	VK!H8397
VKFTA	2026	2026	0	VK!I8397
VKFTA	2027	2027	0	VK!J8397
VCFTA	2022	2022	2	VC!D8444
VCFTA	2023	2023	1	VC!E8444
VCFTA	2024	2024	0	VC!F8444
VCFTA	2025	2025	0	VC!G8444
VCFTA	2026	2026	0	VC!H8444
VCFTA	2027	2027	0	VC!I8444
VN-EAEU	2022	2022	0	EAV!D8424
VN-EAEU	2023	2023	0	EAV!E8424
VN-EAEU	2024	2024	0	EAV!F8424
VN-EAEU	2025	2025	0	EAV!G8424
VN-EAEU	2026	2026	0	EAV!H8424
VN-EAEU	2027	2027	0	EAV!I8424
AHKFTA	2022	2022	0	AKH!D8437
AHKFTA	2023	2023	0	AKH!E8437
AHKFTA	2024	2024	0	AKH!F8437
AHKFTA	2025	2025	0	AKH!G8437
AHKFTA	2026	2026	0	AKH!H8437
AHKFTA	2027	2027	0	AKH!I8437
EVFTA	2022	2022	0	EV-NK!D8441
EVFTA	2023	2023	0	EV-NK!E8441

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F8441
EVFTA	2025	2025	0	EV-NK!G8441
EVFTA	2026	2026	0	EV-NK!H8441
EVFTA	2027	2027	0	EV-NK!I8441
UKVFTA	2022	2022	0	UKV!D8440
UKVFTA	2023	2023	0	UKV!E8440
UKVFTA	2024	2024	0	UKV!F8440
UKVFTA	2025	2025	0	UKV!G8440
UKVFTA	2026	2026	0	UKV!H8440
UKVFTA	2027	2027	0	UKV!I8440
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8392
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8392
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8392
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8392
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8392
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8392
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8392
RCEP A	2022	2022	0	RCEPT-A!D8429
RCEP A	2023	2023	0	RCEPT-A!E8429
RCEP A	2024	2024	0	RCEPT-A!F8429
RCEP A	2025	2025	0	RCEPT-A!G8429
RCEP A	2026	2026	0	RCEPT-A!H8429
RCEP A	2027	2027	0	RCEPT-A!I8429
RCEP B	2022	2022	0	B!D8429
RCEP B	2023	2023	0	B!E8429
RCEP B	2024	2024	0	B!F8429

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G8429
RCEP B	2026	2026	0	B!H8429
RCEP B	2027	2027	0	B!I8429
RCEP C	2022	2022	0	C!D8429
RCEP C	2023	2023	0	C!E8429
RCEP C	2024	2024	0	C!F8429
RCEP C	2025	2025	0	C!G8429
RCEP C	2026	2026	0	C!H8429
RCEP C	2027	2027	0	C!I8429
RCEP D	2022	2022	0	D!D8428
RCEP D	2023	2023	0	D!E8428
RCEP D	2024	2024	0	D!F8428
RCEP D	2025	2025	0	D!G8428
RCEP D	2026	2026	0	D!H8428
RCEP D	2027	2027	0	D!I8428
RCEP E	2022	2022	0	E!D8432
RCEP E	2023	2023	0	E!E8432
RCEP E	2024	2024	0	E!F8432
RCEP E	2025	2025	0	E!G8432
RCEP E	2026	2026	0	E!H8432
RCEP E	2027	2027	0	E!I8432
RCEP F	2022	2022	0	F!D8429
RCEP F	2023	2023	0	F!E8429
RCEP F	2024	2024	0	F!F8429
RCEP F	2025	2025	0	F!G8429
RCEP F	2026	2026	0	F!H8429

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I8429
VIFTA	2024	2024	10,8	VI!F7783
VIFTA	2025	2025	9.6	VI!G7783
VIFTA	2026	2026	8.4	VI!H7783
VIFTA	2027	2027	7.2	VI!I7783

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
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 5704.10.00. 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 5704.10.00 was checked against BT2026 (cell BT2026!N8789), 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.