Vietnam Tariff Intelligence

HS 5806.39.91 detail

HS code	5806.39.91
Description	Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) / - Other woven fabrics: / - - Of other textile materials: / - - - Other: / - - - - Backing of a kind used for electrical insulating paper
Unit	kg/m/m2
Generated	11/11/2026 05:28:13
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/58063991/

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!K8926
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N8926
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8926
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!E8539

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E8494
ATIGA	2023	2023	0	AT!F8494
ATIGA	2024	2024	0	AT!G8494
ATIGA	2025	2025	0	AT!H8494
ATIGA	2026	2026	0	AT!I8494
ATIGA	2027	2027	0	AT!J8494
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8544
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8544
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8544
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8544
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8544
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8544
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8545
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8545
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8545
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8545
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8545
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8545
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8546
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8500
AIFTA	30/12/2022	2022	0	AI!F8506
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8506
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8506
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8506
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8506
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8506

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E8529
VKFTA	2023	2023	0	VK!F8529
VKFTA	2024	2024	0	VK!G8529
VKFTA	2025	2025	0	VK!H8529
VKFTA	2026	2026	0	VK!I8529
VKFTA	2027	2027	0	VK!J8529
VCFTA	2022	2022	2	VC!D8576
VCFTA	2023	2023	1	VC!E8576
VCFTA	2024	2024	0	VC!F8576
VCFTA	2025	2025	0	VC!G8576
VCFTA	2026	2026	0	VC!H8576
VCFTA	2027	2027	0	VC!I8576
VN-EAEU	2022	2022	0	EAV!D8556
VN-EAEU	2023	2023	0	EAV!E8556
VN-EAEU	2024	2024	0	EAV!F8556
VN-EAEU	2025	2025	0	EAV!G8556
VN-EAEU	2026	2026	0	EAV!H8556
VN-EAEU	2027	2027	0	EAV!I8556
AHKFTA	2022	2022	0	AKH!D8569
AHKFTA	2023	2023	0	AKH!E8569
AHKFTA	2024	2024	0	AKH!F8569
AHKFTA	2025	2025	0	AKH!G8569
AHKFTA	2026	2026	0	AKH!H8569
AHKFTA	2027	2027	0	AKH!I8569
EVFTA	2022	2022	0	EV-NK!D8573
EVFTA	2023	2023	0	EV-NK!E8573

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F8573
EVFTA	2025	2025	0	EV-NK!G8573
EVFTA	2026	2026	0	EV-NK!H8573
EVFTA	2027	2027	0	EV-NK!I8573
UKVFTA	2022	2022	0	UKV!D8572
UKVFTA	2023	2023	0	UKV!E8572
UKVFTA	2024	2024	0	UKV!F8572
UKVFTA	2025	2025	0	UKV!G8572
UKVFTA	2026	2026	0	UKV!H8572
UKVFTA	2027	2027	0	UKV!I8572
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8524
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8524
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8524
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8524
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8524
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8524
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8524
RCEP A	2022	2022	0	RCEPT-A!D8561
RCEP A	2023	2023	0	RCEPT-A!E8561
RCEP A	2024	2024	0	RCEPT-A!F8561
RCEP A	2025	2025	0	RCEPT-A!G8561
RCEP A	2026	2026	0	RCEPT-A!H8561
RCEP A	2027	2027	0	RCEPT-A!I8561
RCEP B	2022	2022	0	B!D8561
RCEP B	2023	2023	0	B!E8561
RCEP B	2024	2024	0	B!F8561

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G8561
RCEP B	2026	2026	0	B!H8561
RCEP B	2027	2027	0	B!I8561
RCEP C	2022	2022	0	C!D8561
RCEP C	2023	2023	0	C!E8561
RCEP C	2024	2024	0	C!F8561
RCEP C	2025	2025	0	C!G8561
RCEP C	2026	2026	0	C!H8561
RCEP C	2027	2027	0	C!I8561
RCEP D	2022	2022	0	D!D8560
RCEP D	2023	2023	0	D!E8560
RCEP D	2024	2024	0	D!F8560
RCEP D	2025	2025	0	D!G8560
RCEP D	2026	2026	0	D!H8560
RCEP D	2027	2027	0	D!I8560
RCEP E	2022	2022	0	E!D8564
RCEP E	2023	2023	0	E!E8564
RCEP E	2024	2024	0	E!F8564
RCEP E	2025	2025	0	E!G8564
RCEP E	2026	2026	0	E!H8564
RCEP E	2027	2027	0	E!I8564
RCEP F	2022	2022	0	F!D8561
RCEP F	2023	2023	0	F!E8561
RCEP F	2024	2024	0	F!F8561
RCEP F	2025	2025	0	F!G8561
RCEP F	2026	2026	0	F!H8561

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I8561
VIFTA	2024	2024	10.3	VI!F7909
VIFTA	2025	2025	8.6	VI!G7909
VIFTA	2026	2026	6.9	VI!H7909
VIFTA	2027	2027	5.1	VI!I7909

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-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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 5806.39 has 5 lines; 5806.39.91 is distinguished from its siblings by: Backing of a kind used for electrical insulating paper.	5806.39.10 Of silk; 5806.39.92 Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines; 5806.39.93 Ribbons of a kind used for making slide fasteners and of a width not exceeding 12 mm; 5806.39.99 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 5806.39.91. 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 12% for 5806.39.91 was checked against BT2026 (cell BT2026!N8926), 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 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.