Vietnam Tariff Intelligence

HS 5902.20.99 detail

HS code	5902.20.99
Description	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon / - Of polyesters: / - - Other: / - - - Other
Unit	kg/m/m2
Generated	03/11/2026 02:46:10
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://mail.vietnamtariff.com/hs-code/59022099/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K9016
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N9016
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9016
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	2.9	2.9%	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
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!E8594
ATIGA	2022	2022	0	AT!E8549
ATIGA	2023	2023	0	AT!F8549
ATIGA	2024	2024	0	AT!G8549
ATIGA	2025	2025	0	AT!H8549
ATIGA	2026	2026	0	AT!I8549
ATIGA	2027	2027	0	AT!J8549
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8599
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8599
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8599

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8599
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8599
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8599
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8600
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8600
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8600
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8600
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8600
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8600
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8601
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8555
AIFTA	30/12/2022	2022	*	AI!F8561
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G8561
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H8561
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I8561
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J8561
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K8561
VKFTA	2022	2022	0	VK!E8584
VKFTA	2023	2023	0	VK!F8584
VKFTA	2024	2024	0	VK!G8584
VKFTA	2025	2025	0	VK!H8584
VKFTA	2026	2026	0	VK!I8584
VKFTA	2027	2027	0	VK!J8584
VCFTA	2022	2022	0	VC!D8631
VCFTA	2023	2023	0	VC!E8631
VCFTA	2024	2024	0	VC!F8631

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G8631
VCFTA	2026	2026	0	VC!H8631
VCFTA	2027	2027	0	VC!I8631
VN-EAEU	2022	2022	0	EAV!D8611
VN-EAEU	2023	2023	0	EAV!E8611
VN-EAEU	2024	2024	0	EAV!F8611
VN-EAEU	2025	2025	0	EAV!G8611
VN-EAEU	2026	2026	0	EAV!H8611
VN-EAEU	2027	2027	0	EAV!I8611
AHKFTA	2022	2022	3	AKH!D8624
AHKFTA	2023	2023	2	AKH!E8624
AHKFTA	2024	2024	2	AKH!F8624
AHKFTA	2025	2025	1	AKH!G8624
AHKFTA	2026	2026	1	AKH!H8624
AHKFTA	2027	2027	0	AKH!I8624
EVFTA	2022	2022	0	EV-NK!D8628
EVFTA	2023	2023	0	EV-NK!E8628
EVFTA	2024	2024	0	EV-NK!F8628
EVFTA	2025	2025	0	EV-NK!G8628
EVFTA	2026	2026	0	EV-NK!H8628
EVFTA	2027	2027	0	EV-NK!I8628
UKVFTA	2022	2022	0	UKV!D8627
UKVFTA	2023	2023	0	UKV!E8627
UKVFTA	2024	2024	0	UKV!F8627
UKVFTA	2025	2025	0	UKV!G8627
UKVFTA	2026	2026	0	UKV!H8627

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I8627
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8579
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8579
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8579
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8579
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8579
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8579
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8579
RCEP A	2022	2022	0	RCEPT-A!D8616
RCEP A	2023	2023	0	RCEPT-A!E8616
RCEP A	2024	2024	0	RCEPT-A!F8616
RCEP A	2025	2025	0	RCEPT-A!G8616
RCEP A	2026	2026	0	RCEPT-A!H8616
RCEP A	2027	2027	0	RCEPT-A!I8616
RCEP B	2022	2022	0	B!D8616
RCEP B	2023	2023	0	B!E8616
RCEP B	2024	2024	0	B!F8616
RCEP B	2025	2025	0	B!G8616
RCEP B	2026	2026	0	B!H8616
RCEP B	2027	2027	0	B!I8616
RCEP C	2022	2022	0	C!D8616
RCEP C	2023	2023	0	C!E8616
RCEP C	2024	2024	0	C!F8616
RCEP C	2025	2025	0	C!G8616
RCEP C	2026	2026	0	C!H8616
RCEP C	2027	2027	0	C!I8616

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D8615
RCEP D	2023	2023	0	D!E8615
RCEP D	2024	2024	0	D!F8615
RCEP D	2025	2025	0	D!G8615
RCEP D	2026	2026	0	D!H8615
RCEP D	2027	2027	0	D!I8615
RCEP E	2022	2022	0	E!D8619
RCEP E	2023	2023	0	E!E8619
RCEP E	2024	2024	0	E!F8619
RCEP E	2025	2025	0	E!G8619
RCEP E	2026	2026	0	E!H8619
RCEP E	2027	2027	0	E!I8619
RCEP F	2022	2022	0	F!D8616
RCEP F	2023	2023	0	F!E8616
RCEP F	2024	2024	0	F!F8616
RCEP F	2025	2025	0	F!G8616
RCEP F	2026	2026	0	F!H8616
RCEP F	2027	2027	0	F!I8616
VIFTA	2024	2024	4.3	VI!F7958
VIFTA	2025	2025	3.6	VI!G7958
VIFTA	2026	2026	2.9	VI!H7958
VIFTA	2027	2027	2.1	VI!I7958

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; 5902.20.99 is distinguished from its siblings by: Other.	5902.20.20 Chafer fabric, rubberised; 5902.20.91 Containing cotton	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 5902.20.99. 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 5% for 5902.20.99 was checked against BT2026 (cell BT2026!N9016), 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.