Vietnam Tariff Intelligence

HS 5904.10.00 detail

HS code	5904.10.00
Description	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape / - Linoleum
Unit	kg/m/m2
Generated	09/11/2026 11:52:52
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/59041000/

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!K9027
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N9027
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9027
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 (-PH)	0% (except PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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(-PH)	0% (except PH)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E8607
ATIGA	2022	2022	0	AT!E8562
ATIGA	2023	2023	0	AT!F8562
ATIGA	2024	2024	0	AT!G8562
ATIGA	2025	2025	0	AT!H8562
ATIGA	2026	2026	0	AT!I8562
ATIGA	2027	2027	0	AT!J8562
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8612
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8612
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8612

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8612
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8612
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8612
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8613
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8613
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8613
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8613
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8613
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8613
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8614
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8568
AIFTA	30/12/2022	2022	0	AI!F8574
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8574
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8574
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8574
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8574
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8574
VKFTA	2022	2022	0	VK!E8597
VKFTA	2023	2023	0	VK!F8597
VKFTA	2024	2024	0	VK!G8597
VKFTA	2025	2025	0	VK!H8597
VKFTA	2026	2026	0	VK!I8597
VKFTA	2027	2027	0	VK!J8597
VCFTA	2022	2022	2	VC!D8644
VCFTA	2023	2023	1	VC!E8644
VCFTA	2024	2024	0	VC!F8644

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G8644
VCFTA	2026	2026	0	VC!H8644
VCFTA	2027	2027	0	VC!I8644
VN-EAEU	2022	2022	0	EAV!D8624
VN-EAEU	2023	2023	0	EAV!E8624
VN-EAEU	2024	2024	0	EAV!F8624
VN-EAEU	2025	2025	0	EAV!G8624
VN-EAEU	2026	2026	0	EAV!H8624
VN-EAEU	2027	2027	0	EAV!I8624
AHKFTA	2022	2022	0	AKH!D8637
AHKFTA	2023	2023	0	AKH!E8637
AHKFTA	2024	2024	0	AKH!F8637
AHKFTA	2025	2025	0	AKH!G8637
AHKFTA	2026	2026	0	AKH!H8637
AHKFTA	2027	2027	0	AKH!I8637
EVFTA	2022	2022	0	EV-NK!D8641
EVFTA	2023	2023	0	EV-NK!E8641
EVFTA	2024	2024	0	EV-NK!F8641
EVFTA	2025	2025	0	EV-NK!G8641
EVFTA	2026	2026	0	EV-NK!H8641
EVFTA	2027	2027	0	EV-NK!I8641
UKVFTA	2022	2022	0	UKV!D8640
UKVFTA	2023	2023	0	UKV!E8640
UKVFTA	2024	2024	0	UKV!F8640
UKVFTA	2025	2025	0	UKV!G8640
UKVFTA	2026	2026	0	UKV!H8640

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I8640
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8592
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8592
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8592
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8592
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8592
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8592
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8592
RCEP A	2022	2022	0	RCEPT-A!D8629
RCEP A	2023	2023	0	RCEPT-A!E8629
RCEP A	2024	2024	0	RCEPT-A!F8629
RCEP A	2025	2025	0	RCEPT-A!G8629
RCEP A	2026	2026	0	RCEPT-A!H8629
RCEP A	2027	2027	0	RCEPT-A!I8629
RCEP B	2022	2022	0	B!D8629
RCEP B	2023	2023	0	B!E8629
RCEP B	2024	2024	0	B!F8629
RCEP B	2025	2025	0	B!G8629
RCEP B	2026	2026	0	B!H8629
RCEP B	2027	2027	0	B!I8629
RCEP C	2022	2022	0	C!D8629
RCEP C	2023	2023	0	C!E8629
RCEP C	2024	2024	0	C!F8629
RCEP C	2025	2025	0	C!G8629
RCEP C	2026	2026	0	C!H8629
RCEP C	2027	2027	0	C!I8629

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D8628
RCEP D	2023	2023	0	D!E8628
RCEP D	2024	2024	0	D!F8628
RCEP D	2025	2025	0	D!G8628
RCEP D	2026	2026	0	D!H8628
RCEP D	2027	2027	0	D!I8628
RCEP E	2022	2022	0	E!D8632
RCEP E	2023	2023	0	E!E8632
RCEP E	2024	2024	0	E!F8632
RCEP E	2025	2025	0	E!G8632
RCEP E	2026	2026	0	E!H8632
RCEP E	2027	2027	0	E!I8632
RCEP F	2022	2022	0	F!D8629
RCEP F	2023	2023	0	F!E8629
RCEP F	2024	2024	0	F!F8629
RCEP F	2025	2025	0	F!G8629
RCEP F	2026	2026	0	F!H8629
RCEP F	2027	2027	0	F!I8629
VIFTA	2024	2024	10.8	VI!F7969
VIFTA	2025	2025	9.6	VI!G7969
VIFTA	2026	2026	8.4	VI!H7969
VIFTA	2027	2027	7.2	VI!I7969

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
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 5904.10.00. 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 5904.10.00 was checked against BT2026 (cell BT2026!N9027), 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.