Vietnam Tariff Intelligence

HS 5907.00.50 detail

HS code	5907.00.50
Description	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like / - Fabrics impregnated, coated or covered with wax, tar, bitumen or similar products
Unit	kg/m/m2
Generated	04/11/2026 19:43:20
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/59070050/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K9043
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N9043
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9043
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	5.7	5.7%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E8626

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E8581
ATIGA	2023	2023	0	AT!F8581
ATIGA	2024	2024	0	AT!G8581
ATIGA	2025	2025	0	AT!H8581
ATIGA	2026	2026	0	AT!I8581
ATIGA	2027	2027	0	AT!J8581
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8631
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8631
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8631
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8631
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8631
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8631
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8632
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8632
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8632
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8632
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8632
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8632
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8633
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8587
AIFTA	30/12/2022	2022	0	AI!F8593
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8593
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8593
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8593
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8593
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8593

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E8616
VKFTA	2023	2023	0	VK!F8616
VKFTA	2024	2024	0	VK!G8616
VKFTA	2025	2025	0	VK!H8616
VKFTA	2026	2026	0	VK!I8616
VKFTA	2027	2027	0	VK!J8616
VCFTA	2022	2022	2	VC!D8663
VCFTA	2023	2023	1	VC!E8663
VCFTA	2024	2024	0	VC!F8663
VCFTA	2025	2025	0	VC!G8663
VCFTA	2026	2026	0	VC!H8663
VCFTA	2027	2027	0	VC!I8663
VN-EAEU	2022	2022	0	EAV!D8643
VN-EAEU	2023	2023	0	EAV!E8643
VN-EAEU	2024	2024	0	EAV!F8643
VN-EAEU	2025	2025	0	EAV!G8643
VN-EAEU	2026	2026	0	EAV!H8643
VN-EAEU	2027	2027	0	EAV!I8643
AHKFTA	2022	2022	0	AKH!D8656
AHKFTA	2023	2023	0	AKH!E8656
AHKFTA	2024	2024	0	AKH!F8656
AHKFTA	2025	2025	0	AKH!G8656
AHKFTA	2026	2026	0	AKH!H8656
AHKFTA	2027	2027	0	AKH!I8656
EVFTA	2022	2022	0	EV-NK!D8660
EVFTA	2023	2023	0	EV-NK!E8660

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F8660
EVFTA	2025	2025	0	EV-NK!G8660
EVFTA	2026	2026	0	EV-NK!H8660
EVFTA	2027	2027	0	EV-NK!I8660
UKVFTA	2022	2022	0	UKV!D8659
UKVFTA	2023	2023	0	UKV!E8659
UKVFTA	2024	2024	0	UKV!F8659
UKVFTA	2025	2025	0	UKV!G8659
UKVFTA	2026	2026	0	UKV!H8659
UKVFTA	2027	2027	0	UKV!I8659
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8611
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8611
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8611
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8611
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8611
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8611
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8611
RCEP A	2022	2022	0	RCEPT-A!D8648
RCEP A	2023	2023	0	RCEPT-A!E8648
RCEP A	2024	2024	0	RCEPT-A!F8648
RCEP A	2025	2025	0	RCEPT-A!G8648
RCEP A	2026	2026	0	RCEPT-A!H8648
RCEP A	2027	2027	0	RCEPT-A!I8648
RCEP B	2022	2022	0	B!D8648
RCEP B	2023	2023	0	B!E8648
RCEP B	2024	2024	0	B!F8648

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G8648
RCEP B	2026	2026	0	B!H8648
RCEP B	2027	2027	0	B!I8648
RCEP C	2022	2022	0	C!D8648
RCEP C	2023	2023	0	C!E8648
RCEP C	2024	2024	0	C!F8648
RCEP C	2025	2025	0	C!G8648
RCEP C	2026	2026	0	C!H8648
RCEP C	2027	2027	0	C!I8648
RCEP D	2022	2022	0	D!D8647
RCEP D	2023	2023	0	D!E8647
RCEP D	2024	2024	0	D!F8647
RCEP D	2025	2025	0	D!G8647
RCEP D	2026	2026	0	D!H8647
RCEP D	2027	2027	0	D!I8647
RCEP E	2022	2022	0	E!D8651
RCEP E	2023	2023	0	E!E8651
RCEP E	2024	2024	0	E!F8651
RCEP E	2025	2025	0	E!G8651
RCEP E	2026	2026	0	E!H8651
RCEP E	2027	2027	0	E!I8651
RCEP F	2022	2022	0	F!D8648
RCEP F	2023	2023	0	F!E8648
RCEP F	2024	2024	0	F!F8648
RCEP F	2025	2025	0	F!G8648
RCEP F	2026	2026	0	F!H8648

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I8648
VIFTA	2024	2024	8,6	VI!F7985
VIFTA	2025	2025	7.1	VI!G7985
VIFTA	2026	2026	5.7	VI!H7985
VIFTA	2027	2027	4.3	VI!I7985

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 5907.00 has 6 lines; 5907.00.50 is distinguished from its siblings by: Fabrics impregnated, coated or covered with wax, tar, bitumen or similar products.	5907.00.10 Fabrics impregnated, coated or covered with oil or oil-based preparations; 5907.00.30 Fabrics impregnated, coated or covered with fire resistant substances; 5907.00.40 Fabrics impregnated, coated or covered with flock velvet, the entire surface of which is covered with textile flock; 5907.00.60 Fabrics impregnated, coated or covered with other substances; 5907.00.90 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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 5907.00.50. 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 10% for 5907.00.50 was checked against BT2026 (cell BT2026!N9043), 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.